



Honorable Mayor and City Council
City of Peoria, Illinois
Peoria, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Peoria, Illinois as of and for the year ended December 31, 2021, and have issued our report thereon dated September 6, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement letter dated January 17, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Peoria, Illinois are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the liability for other postemployment benefits, the net pension liability, and related deferrals is based on actuarial valuations which recognize the liability over a period that approximates an employee's years of service. We evaluated the key factors and assumptions used to develop the liability for other postemployment benefits, the net pension liability, and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the allowance for storm water accounts receivable is based on age of receivables and customers' payment histories. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the liability for incurred but not reported insurance claims is based on claims history and claim lag reports provided by the insurance plan administrator. We evaluated the key factors and assumptions used to develop the liability for incurred but not reported insurance claims in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the liability for compensated absences is based on employee compensation, sick, personal, vacation time, and pay rates at year-end. We evaluated the key factors and assumptions used to develop the liability for compensated absences in determining that it is reasonable in relation to the financial statements as a whole.
- Management's estimate of the liability for combined sewer overflow is based on cost projections for sewer infrastructure improvements required by the Environmental Protection Agency and projected costs for the operation and maintenance of the aforementioned sewer infrastructure improvements. We evaluated the key factors and assumptions used to develop the liability for combined sewer overflow in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

The completion of the audit was delayed due to turnover of key positions in the Finance Department, which resulted in audit adjustments and audit rework. We previously communicated this delay verbally to a member of council on June 14, 2022 and again to the Mayor in writing on August 25, 2022.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated September 6, 2022.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Restatements due to prior period adjustments

During the year, the City restated beginning net position for the Governmental Activities and for the Stormwater Utility Fund (Business-type Activities) to account for capital assets that were incorrectly reported by the City in a prior fiscal year.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Quality of component auditor's work

There were no instances in which our evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work.

Limitations on the group audit

There were no restrictions on our access to information of components or other limitations on the group audit.

Supplementary information in relation to the financial statements as a whole

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 6, 2022.

With respect to the supplementary information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 6, 2022.

The introductory and statistical information accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

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Honorable Mayor and City Council
City of Peoria, Illinois
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This communication is intended solely for the information and use of the Honorable Mayor and City Council and management of City of Peoria, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Peoria, Illinois
September 6, 2022

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

City of Peoria

Governmental Activities

Year Ended December 31, 2021

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Net Position	Change in Net Position
To record 2021 payroll taxes/benefits associated with accrued compensated absences.	\$ -	\$ (1,192,714)	\$ 1,192,714	\$ 1,192,714
To record restatement for understated fund 401 grant	-	-	-	152,785.00
To adjust for overstatement of fund 401 grant revenue.	(117,646)		117,646	117,646
To remove estimated IBNR.	-	100,000	(100,000)	(100,000)
To capitalize asset that was incorrectly not included in FY21 capital asset additions.	401,233	-	(401,233)	(401,233)
Net current year misstatements (Iron Curtain Method)	283,587	(1,092,714)	809,127	961,912
Net prior year misstatements	-	-		(2,269,053)
Combined current and prior year misstatements (Rollover Method)	\$ 283,587	\$ (1,092,714)	\$ 809,127	\$ (1,307,141)
Financial statement totals	\$ 616,281,494	\$ (874,185,382)	\$ 257,903,888	\$ (39,050,588)
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%	0%	0%	-2%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%	0%	0%	3%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None noted.	

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

City of Peoria

Business-Type Activities (Storm Water Utility Fund)

Year Ended December 31, 2021

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Net Position	Change in Net Position
To adjust overstatement of SWU receivable.	\$ (42,421)	\$ -	\$ 42,421	\$ 42,421
To record 2021 payroll taxes/benefits associated with accrued compensated absences.	-	(62,774)	62,774	62,774
To adjust restatement of accumulated depreciation.	-	-	-	164,784
Net current year misstatements (Iron Curtain Method)	(42,421)	(62,774)	105,195	269,979
Net prior year misstatements	-	-	-	(162,872)
Combined current and prior year misstatements (Rollover Method)	\$ (42,421)	\$ (62,774)	\$ 105,195	\$ 107,107
Financial statement totals	<u>\$ 38,286,616</u>	<u>\$ (7,009,132)</u>	<u>\$ (31,277,484)</u>	<u>\$ (12,219,485)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%	1%	0%	-2%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%	1%	0%	-1%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None noted.	

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

City of Peoria

Aggregate Remaining Funds

Year Ended December 31, 2021

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Fund Balance / Net Position	Change in Fund Balance / Net Position
To record restatement for understated fund 401 grant revenue.	\$ -	\$ -	\$ -	\$ 152,785
To adjust for overstatement of fund 401 grant revenue.	(117,646)	-	117,646	117,646
To remove estimated IBNR.	-	100,000	(100,000)	(100,000)
Net current year misstatements (Iron Curtain Method)	(117,646)	100,000	17,646	170,431
Net prior year misstatements	-	-	-	(223,238)
Combined current and prior year misstatements (Rollover Method)	\$ (117,646)	\$ 100,000	\$ 17,646	\$ (52,807)
Financial statement totals	<u>\$ 479,063,808</u>	<u>\$ (46,397,073)</u>	<u>\$ (432,666,735)</u>	<u>\$ (40,309,580)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%	0%	0%	0%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%	0%	0%	0%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None noted.	

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **101 - General Fund**
 Workpaper: **101 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3001.00		
To roll fund balance				
1010000 330101	F/B - UNRESERVED FUND BALANCE		162,939.00	
1010000 130101	REC - MISCELLANEOUS			162,939.00
Total			162,939.00	162,939.00
Adjusting Journal Entries JE # 5		1301.13		
To reverse PY Utility Tax Accrual				
1010000 416040	TAXES - UTIL / NATURAL GAS		432,579.00	
1010000 120104	REC - UTILITY TAXES			432,579.00
Total			432,579.00	432,579.00
Adjusting Journal Entries JE # 6		1301.13		
To record CY December Utility Tax Accrual				
1010000 120104	REC - UTILITY TAXES		511,510.00	
1010000 416040	TAXES - UTIL / NATURAL GAS			511,510.00
Total			511,510.00	511,510.00
Adjusting Journal Entries JE # 9		PBC		
To adjust Worker's Comp Reserve				
1011901 573249	W/C PERM DISABILITY		4,084.00	
1012001 573249	W/C PERM DISABILITY		13,549.00	
1012101 573249	W/C PERM DISABILITY		100,300.00	
1012201 573249	W/C PERM DISABILITY		58,940.00	
1013001 573249	W/C PERM DISABILITY		105,570.00	
1010000 220220	WORK COMP CLAIMS PAYABLE			282,443.00
Total			282,443.00	282,443.00
Adjusting Journal Entries JE # 10		PBC		
To correct Cash Accrual				
1010000 100000	CASH		302.00	
1013043 443090	FINES - OTHER			55.00
1013043 453146	PRKG - ON-STREET METERS			13.00
1013046 453122	PRKG - JEFFERSON DK/DAILY			43.00
1013046 453132	PRKG - TWIN TOWERS/DAILY			73.00
1013046 453142	PRKG - NIAGARA DK/DAILY			34.00
1013046 453163	PRKG - TECH DECK/DAILY			84.00
Total			302.00	302.00
Adjusting Journal Entries JE # 13		PBC		
SEFA Adjustments				
1010000 120501	REC - GOVERNMENTAL GRANTS		8,763.00	
1010000 290101	DEFERRED REVENUE			8,763.00
Total			8,763.00	8,763.00
Adjusting Journal Entries JE # 14		PBC		
2020 Deferred Revenue Reversal				
1010000 290101	DEFERRED REVENUE		138,374.00	

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **101 - General Fund**
 Workpaper: **101 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
1010000 413030	TAXES - RESTAURANT			7,758.00
1010000 475060	OTHER REVENUE			12,749.00
1010000 475090	OTH REV - OTHER			39,215.00
1012001 441010	FINES - DEMOLITIONS			7,936.00
1012101 443020	FINES - FALSE ALARMS			4,250.00
1012201 452023	FEES - FIRE - OUTSIDE TRAINING			750.00
1012201 452029	FEES - FIRE - OTHER			1,150.00
1012201 452040	FEES - HAZMAT REIMB - INCIDENT			3,718.00
1013001 471020	REIMB - FUEL / GASOLINE			427.00
1013001 472020	REIMB - INTERGOVERNMENTAL			33,746.00
1013043 453148	PRKG - METER HOODS			2,792.00
1013046 453114	PRKG - FAYETTE/MONROE LOT			1,764.00
1013046 453144	PRKG - NIAGARA DK/MONTHLY			47.00
1013046 475091	OTH REV - CATERPILLAR PAYMENTS			22,072.00
Total			138,374.00	138,374.00

Adjusting Journal Entries JE # 15

PBC

To record 2021 Def Rev

1010000 412020	TAXES - PACKAGED LIQUOR		926.00	
1010000 413010	TAXES - AMUSEMENT		160.00	
1010000 413020	TAXES - HOTEL		13,799.00	
1010000 413030	TAXES - RESTAURANT		4,224.00	
1010000 471010	REIMB - PAYROLL		4,263.00	
1010000 475050	OTH REV - DEPARTMENTAL EXP		357.00	
1010000 475090	OTH REV - OTHER		56,783.00	
1011001 451090	FEES - OTHER		500.00	
1011001 471050	REIMB - DATA PROCESSING		10,600.00	
1011001 475020	RENT		3,500.00	
1012001 432026	PERMITS - UTILITY		53,294.00	
1012001 441010	FINES - DEMOLITIONS		406,768.00	
1012001 441020	FINES - WEEDS		1,494,145.00	
1012001 441030	FINES - CRIMINAL HOUSING		35,257.00	
1012001 451050	FEES - ECONOMIC DEVELOPMENT		9,050.00	
1012101 452019	FEES - POLICE - OTHER		5,000.00	
1012201 452029	FEES - FIRE - OTHER		2,665.00	
1013001 451090	FEES - OTHER		17,052.00	
1013001 453010	FEES - STATE ROADS/TRAFFIC		151,734.00	
1013001 472020	REIMB - INTERGOVERNMENTAL		117,116.00	
1013024 503899	VEHICLE MAINTENANCE		140.00	
1013043 453150	PRKG - LOADING ZONES		25.00	
1013043 475020	RENT		4,008.00	
1013046 453144	PRKG - NIAGARA DK/MONTHLY		141.00	
1010000 290101	DEFERRED REVENUE			2,391,507.00
Total			2,391,507.00	2,391,507.00

Adjusting Journal Entries JE # 19

PBC

To record client proposed entry [identified by CLA].

1010000 290101	DEFERRED REVENUE		1,014,128.00	
1012001 441020	FINES - WEEDS			1,014,128.00
Total			1,014,128.00	1,014,128.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **204 - Peoria Public Library Fund**
 Workpaper: **204 - Peoria Public Library Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record SEFA Adjustment				
2040000 290109	UNEARNED REVENUE		9,957.00	
2048204 469020	GRANT - NON-GOVERNMENTAL			9,957.00
Total			<u>9,957.00</u>	<u>9,957.00</u>

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 207 - Community Development Block Grant Fund
 Workpaper: 207 - Community Development Block Grant Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record SEFA Adjustment				
2071901 461010	GRANT - CDBG ENTITLEMENT		4.00	
2070000 120501	REC - GOVERNMENTAL GRANTS			4.00
Total			4.00	4.00
Adjusting Journal Entries JE # 2		PBC		
To record SEFA Adjustments				
2070000 330101	F/B - UNRESERVED FUND BALANCE		14,286.00	
2071901 461010	GRANT - CDBG ENTITLEMENT		14,286.00	
2070000 120501	REC - GOVERNMENTAL GRANTS			14,286.00
2072001 441010	FINES - DEMOLITIONS			14,286.00
Total			28,572.00	28,572.00
Adjusting Journal Entries JE # 3		PBC		
To correct deferred Revenues				
2070000 290104	DEF REV - GOVERNMENTAL GRANTS		5,753.00	
2071901 461090	GRANT - FEDERAL OPERATING		4,377.00	
2070000 290104	DEF REV - GOVERNMENTAL GRANTS			4,377.00
2070000 475090	OTH REV - OTHER			5,753.00
Total			10,130.00	10,130.00
Adjusting Journal Entries JE # 4		207		
To correct double entry of A/R account				
2070000 130101	REC - MISCELLANOUS		14,286.00	
2072001 441010	FINES - DEMOLITIONS			14,286.00
Total			14,286.00	14,286.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **208 - Motor Fuel Tax Fund**
 Workpaper: **208 - Motor Fuel Tax Fund AJE Report Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record SEFA Adjustment				
2083001 462091	GRANT - STATE CAPITAL		2,526,471.00	
2080000 290109	UNEARNED REVENUE			2,526,471.00
Total			<u>2,526,471.00</u>	<u>2,526,471.00</u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **211 - Refuse Collection Fund**
 Workpaper: **211 - Refuse Collection Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3001.00		
To roll fund balance				
2110000 330101	F/B - UNRESERVED FUND BALANCE		64,082.00	
2113001 472020	REIMB - INTERGOVERNMENTAL			64,082.00
Total			64,082.00	64,082.00
Adjusting Journal Entries JE # 2		PBC		
2020 Def Rev Reversal				
2110000 290101	DEFERRED REVENUE		432.00	
2113001 453030	FEES - REFUSE COLLECTION FEE			432.00
Total			432.00	432.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **217 - Home Investment Partnership Program Fund**
 Workpaper: **217 - Home Investment Partnership Program Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To correct deferred revenue				
2170000 290104	DEF REV - GOVERNMENTAL GRANTS		4,222.00	
2171901 471090	Reimb - Other			4,222.00
Total			<u>4,222.00</u>	<u>4,222.00</u>

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 232 - PeoriaCorp Fund
 Workpaper: 232 - PeoriaCorp Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To record SEFA Adjustment				
2320000 290101	DEFERRED REVENUE	PBC	33,889.00	
2320000 120501	REC - GOVERNMENTAL GRANTS			29,781.00
2323001 461090	GRANT - FEDERAL OPERATING			4,108.00
Total			33,889.00	33,889.00
	Total Adjusting Journal Entries		33,889.00	33,889.00
	Total All Journal Entries		33,889.00	33,889.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 233 - EDA CARES Fund
 Workpaper: 233 - EDA CARES Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
2021 Def Rev Accrual				
2330000 474011	INTEREST - LOANS		83.00	
2330000 476010	LOAN PRINCIPAL		239.00	
2330000 290101	DEFERRED REVENUE			322.00
Total			322.00	322.00
Adjusting Journal Entries JE # 2				
To record receivable balance for EDA CARES loans				
2330000 134002	Short-term Receivable		102,391.00	
2330000 134003	Long-term Receivable		635,736.00	
2330000 290101	DEFERRED REVENUE			738,127.00
Total			738,127.00	738,127.00
	Total Adjusting Journal Entries		738,449.00	738,449.00
	Total All Journal Entries		738,449.00	738,449.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **372 - 2016A General Obligation Bond Debt Service Fund**
 Workpaper: **372 - 2016A General Obligation Bond Debt Service Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
December Accrual - Debt Service interest payment to U.S. Bank Paying Agent.				
3728372 597010	DSVC - PRINCIPAL		755,000.00	
3728372 597020	DSVC - INTEREST		2,966.00	
3720000 204000	PAYABLE - MATURED BONDS			757,966.00
Total			<u>757,966.00</u>	<u>757,966.00</u>

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 374 - 2012A General Obligation Bond Debt Service Fund
 Workpaper: 374 - 2012A General Obligation Bond Debt Service Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record 2021 B Bond issuance				
3740000 100109	CASH WITH ESCROW AGENT		24,875,000.00	
3740000 513990	BOND ISSUANCE COST		360,000.00	
3740000 481010	BOND PROCEEDS			25,235,000.00
Total			<u>25,235,000.00</u>	<u>25,235,000.00</u>
Adjusting Journal Entries JE # 2		PBC		
To record bond refundings				
3740000 597040	DSVC REFUNDED DEBT		24,875,000.00	
3740000 100109	CASH WITH ESCROW AGENT			24,875,000.00
Total			<u>24,875,000.00</u>	<u>24,875,000.00</u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **376 - 2011B General Obligation Bond Debt Service Fund**
 Workpaper: **376 - 2011B General Obligation Bond Debt Service Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record proceeds from 2021C issuance				
3760000 100109	CASH WITH ESCROW AGENT		670,000.00	
3768376 513990	BOND ISSUANCE COST		13,038.00	
3768376 481010	BOND PRINCIPAL			625,000.00
3768376 481020	BOND PREMIUM			58,038.00
Total			683,038.00	683,038.00
Adjusting Journal Entries JE # 2		PBC		
To record debt refunding				
3768376 597040	DSVC - REFUNDED DEBT		670,000.00	
3760000 100109	CASH WITH ESCROW AGENT			670,000.00
Total			670,000.00	670,000.00
Adjusting Journal Entries JE # 3		PBC		
To move 2021C interest				
3768376 597020	DSVC - INTEREST		10,050.00	
3760000 230399	DUE TO - DSVC MASTER			10,050.00
Total			10,050.00	10,050.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 379 - 2013A General Obligation Bond Debt Service Fund
 Workpaper: 379 - 2013A General Obligation Bond Debt Service Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record 2021C proceeds				
3790000 100109	CASH WITH ESCROW AGENT		8,405,000.00	
3798379 513990	BOND ISSUANCE COST		115,037.00	
3798379 481010	BOND PRINCIPAL			7,250,000.00
3798379 481020	BOND PREMIUM			1,270,037.00
Total			8,520,037.00	8,520,037.00
Adjusting Journal Entries JE # 2		PBC		
To record debt refundings				
3798379 597040	DSVC - REFUNDED DEBT		8,405,000.00	
3790000 100109	CASH WITH ESCROW AGENT			8,405,000.00
Total			8,405,000.00	8,405,000.00
Adjusting Journal Entries JE # 3		PBC		
To correct 2021C interest				
3798379 597020	DSVC - INTEREST		135,450.00	
3790000 230399	DUE TO - DSVC MASTER			135,450.00
Total			135,450.00	135,450.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 399 - General Obligation Bonds Debt Service Master Fund
 Workpaper: 399 - General Obligation Bonds Debt Service Master Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To record 2021C proceeds				
3990000 100109	CASH WITH ESCROW AGENT		6,830,000.00	
3998363 513990	BOND ISSUANCE COST		99,106.00	
3998363 481010	BOND PRINCIPAL			5,950,000.00
3998363 481020	BOND PREMIUM			979,106.00
Total			6,929,106.00	6,929,106.00
Adjusting Journal Entries JE # 2		PBC		
To record debt refundings				
3998363 597040	DSVC - REFUNDED DEBT		6,830,000.00	
3990000 100109	CASH WITH ESCROW AGENT			6,830,000.00
Total			6,830,000.00	6,830,000.00
Adjusting Journal Entries JE # 4		PBC		
To correct 2021C interest				
3990000 160376	DUE FR - 2011B GO DSVC		10,050.00	
3990000 160379	DUE FR - 2013A GO DSVC		135,450.00	
3998363 597020	DSVC - INTEREST		136,600.00	
3990000 597020	DSVC - INTEREST			282,100.00
Total			282,100.00	282,100.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **401 - Capital Improvements Fund**
 Workpaper: **401 - Capital Improvements Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3001.00		
To roll fund balance				
4010000 330101	F/B - UNRESERVED FUND BALANCE		13,373.00	
4080000 330101	F/B - UNRESERVED FUND BALANCE		8,503.00	
4010000 130101	REC - MISCELLANEOUS			13,373.00
4080000 130101	REC - MISCELLANEOUS			8,503.00
Total			21,876.00	21,876.00
Adjusting Journal Entries JE # 2		PBC		
To move vehicle purchase to correct year				
4010000 203000	PAYABLE - ACCRUED		169,340.00	
4013001 525402	AUTO			169,340.00
Total			169,340.00	169,340.00
Adjusting Journal Entries JE # 3		1301.13		
To reverse PY utility tax accrual				
4010000 416010	TAXES - UTIL / ELECTRIC		675,103.00	
4010000 120104	REC - UTILITY TAXES			675,103.00
Total			675,103.00	675,103.00
Adjusting Journal Entries JE # 4		1301.13		
To record CY December Utility Tax Accrual				
4010000 120104	REC - UTILITY TAXES		354,465.00	
4010000 416010	TAXES - UTIL / ELECTRIC			354,465.00
Total			354,465.00	354,465.00
Adjusting Journal Entries JE # 8		PBC		
To record Sidewalk Expense Accrual				
4083001 523653	SIDEWALKS		27,496.00	
4080000 203000	PAYABLE - ACCRUED			27,496.00
Total			27,496.00	27,496.00
Adjusting Journal Entries JE # 9		PBC		
To record SEF Adjustment				
4010000 120501	REC - GOVERNMENTAL GRANTS		79,812.00	
4010000 203000	PAYABLE - ACCRUED		2,636.00	
4010000 290101	DEFERRED REVENUE		11,207.00	
4012101 290101	DEFERRED REVENUE		2,178.00	
4013001 462091	GRANT - STATE CAPITAL		16,142.00	
4011901 462090	GRANT - STATE OPERATING			38,080.00
4011901 503999	CONTRACT - OTHER			2,089.00
4011901 525001	LAND			548.00
4012101 461090	GRANT - FEDERAL OPERATING			13,818.00
4013001 461091	GRANT - FEDERAL CAPITAL			57,440.00
Total			111,975.00	111,975.00
Adjusting Journal Entries JE # 12		PBC		
2020 Def Rev Reversal				
4010000 290101	DEFERRED REVENUE		32,601.00	
4080000 290101	DEFERRED REVENUE		462.00	
4012001 441010	FINES - DEMOLITIONS			32,601.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **401 - Capital Improvements Fund**
 Workpaper: **401 - Capital Improvements Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
4083001 417010	TAXES - LOCAL MOTOR FUEL			462.00
Total			33,063.00	33,063.00
Adjusting Journal Entries JE # 13		PBC		
2021 Def Rev Accrual				
4010000 474011	INTEREST - LOANS		2,129.00	
4010000 476010	LOAN PRINCIPAL		2,416.00	
4012001 441010	FINES - DEMOLITIONS		35,015.00	
4083001 417010	TAXES - LOCAL MOTOR FUEL		23,965.00	
4010000 290101	DEFERRED REVENUE			39,560.00
4080000 290101	DEFERRED REVENUE			23,965.00
Total			63,525.00	63,525.00
Adjusting Journal Entries JE # 14		PBC		
SEFA Correction				
4011901 462090	GRANT - STATE OPERATING		26,443.00	
4010000 290101	DEFERRED REVENUE			26,443.00
Total			26,443.00	26,443.00
Adjusting Journal Entries JE # 15		PBC		
To record SEFA Adjustment				
4012101 461090	GRANT - FEDERAL OPERATING		13,818.00	
4010000 290101	DEFERRED REVENUE			13,818.00
Total			13,818.00	13,818.00
Adjusting Journal Entries JE # 16		PBC		
To record Retainage				
4012201 525002	BUILDINGS		229,530.00	
4010000 220105	RETAINAGE PAYABLE			229,530.00
Total			229,530.00	229,530.00
Adjusting Journal Entries JE # 17		PBC		
To correct Deferred revenues				
4010000 290101	DEFERRED REVENUE		129,611.00	
4013001 461091	GRANT - FEDERAL CAPITAL			129,611.00
Total			129,611.00	129,611.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **418 - Hospitality Improvement Zone TIF Project**
 Workpaper: **418 - Hospitality Improvement Zone TIF Project AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
2021 Def Rev Accrual				
4180000 413020	TAXES - HOTEL		99.00	
4180000 290101	DEFERRED REVENUE			99.00
Total			99.00	99.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **422 - South Village TIF Project**
 Workpaper: **422 - South Village TIF Project AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		2100.15		
To record portion of unrecorded liability allocated to TIF Fund				
4222201 525002	Buildings		41,937.00	
4220000 202000	PAYABLE - ACCOUNTS			41,937.00
Total			41,937.00	41,937.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 443 - 2019 General Obligation Bond Project Fund
 Workpaper: 443 - 2019 General Obligation Bond Project Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To record the portion of the unrecorded payable allocated to GO bond fund				
4432201 525002	BUILDINGS		401,233.00	
4430000 202000	PAYABLE - ACCOUNTS			401,233.00
Total			401,233.00	401,233.00
Total Adjusting Journal Entries			401,233.00	401,233.00
Total All Journal Entries			401,233.00	401,233.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **510 - Healthcare Fund**
 Workpaper: **510 - Healthcare Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To properly accrue bank deposits to 2021				
5100000 100000	CASH		214,599.00	
5100000 220204	HEALTH INSURANCE - VISION			1,306.00
5100000 455010	INS PREM - RETIREES			46,013.00
5100000 455010	INS PREM - RETIREES			103,554.00
5100000 455014	INS PREM - MEDICARE ADVANTAGE			24,822.00
5100000 455014	INS PREM - MEDICARE ADVANTAGE			38,904.00
Total			<u>214,599.00</u>	<u>214,599.00</u>
Adjusting Journal Entries JE # 2		PBC		
To adjust Health Insurance Claims Lag				
5100000 220205	HEALTH INSURANCE CLAIMS		213,494.00	
5101001 503290	HEALTH INSURANCE MEDICAL			202,750.00
5101001 503295	DENTAL			10,744.00
Total			<u>213,494.00</u>	<u>213,494.00</u>
Adjusting Journal Entries JE # 3		PBC		
2021 Def Rev Accrual				
5100000 220204	HEALTH INSURANCE - VISION		200.00	
5100000 455010	INS PREM - RETIREES		22,587.00	
5100000 455014	INS PREM - MEDICARE ADVANTAGE		7,333.00	
5100000 455030	INS PREM - LIBRARY		490.00	
5100000 455090	INS PREM - EMPLOYEES		5,710.00	
5100000 290101	Deferred Revenue			36,320.00
Total			<u>36,320.00</u>	<u>36,320.00</u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **605 - Police and Fire Pension Levy Fund**
 Workpaper: **605 - Police and Fire Pension Levy Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1301.51		
To record CY Uncollectible calculations				
6050000 130198	REC - ALLOWANCE / UNCOLLECT		109,715.00	
6050000 452030	FEES - PSFT - PENSION FEE			109,715.00
Total			109,715.00	109,715.00
Adjusting Journal Entries JE # 2		PBC		
To correct Cash Accrual				
6050000 100000	CASH		35,011.00	
6050000 130101	REC - MISCELLANOUS			34,468.00
6050000 290150	DEF REV - CUSTOMER OVERPAYMENT			453.00
6050000 452030	FEES - PSFT - PENSION FEE			90.00
Total			35,011.00	35,011.00
Adjusting Journal Entries JE # 3		PBC		
To correct deferred revenue				
6050000 290101	DEFERRED REVENUE		387,178.00	
6050000 452030	FEES - PSFT - PENSION FEE		700,516.00	
6050000 290101	DEFERRED REVENUE			700,516.00
6050000 452030	FEES - PSFT - PENSION FEE			387,178.00
Total			1,087,694.00	1,087,694.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 799 - GASB 34 Fund
 Workpaper: 799 - GASB 34 Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To adjust OPEB				
		2452.04		
7500000 290701	DEFERRED INFLOWS		691.00	
7501001 502120	NET OPEB OBLIGATION		40,079.00	
7501901 502120	NET OPEB OBLIGATION		1,822.00	
7502001 502120	NET OPEB OBLIGATION		5,257.00	
7502101 502120	NET OPEB OBLIGATION		231,520.00	
7502201 502120	NET OPEB OBLIGATION		194,304.00	
7503001 502120	NET OPEB OBLIGATION		11,659.00	
7508204 502120	NET OPEB OBLIGATION		9,837.00	
7500000 190701	DEFERRED OUTFLOWS			376,573.00
7500000 289901	LT LIAB - NET OPEB OBLIG			118,596.00
Total			495,169.00	495,169.00
Adjusting Journal Entries JE # 2				
To adjust self-insurance loss calculation				
		PBC		
7500000 259801	CURR LIAB - GENERAL LIABILITY		210,085.00	
7500000 289801	LT LIAB - GENERAL INSURANCE		168,117.00	
7501001 503270	GL INSUR SETTLEMENTS		13,000.00	
7502201 503270	GL INSUR SETTLEMENTS		15,588.00	
7503001 503270	GL INSUR SETTLEMENTS		6,800.00	
7502101 503270	GL INSUR SETTLEMENTS			413,590.00
Total			413,590.00	413,590.00
Adjusting Journal Entries JE # 3				
To adjust Work Comp				
		PBC		
7500000 259501	CURR LIAB - WORKERS COMP		172,582.00	
7501901 502115	WORKERS COMP CLAIMS		730.00	
7502001 502115	WORKERS COMP CLAIMS		2,421.00	
7502101 502115	WORKERS COMP CLAIMS		17,923.00	
7502201 502115	WORKERS COMP CLAIMS		10,532.00	
7503001 502115	WORKERS COMP CLAIMS		18,865.00	
7500000 289501	LT LIAB - WORK COMP RESERVE			223,053.00
Total			223,053.00	223,053.00
Adjusting Journal Entries JE # 4				
To adjust VSI liability				
		PBC - 2100.10		
7500000 289201	LT LIAB - TERM BENEFITS		125,391.00	
7502101 502110	EMP BEN - TERM INCENTTIVE		3,738.00	
7501001 502110	EMP BEN - TERM INCENTTIVE			13,557.00
7502001 502110	EMP BEN - TERM INCENTTIVE			19,694.00
7502201 502110	EMP BEN - TERM INCENTTIVE			95,878.00
Total			129,129.00	129,129.00
Adjusting Journal Entries JE # 5				
Landfill Trueup				
		PBC		
7500000 287001	LT LIAB - LANDFILL		826.00	
7500000 287001	LT LIAB - LANDFILL		120,781.00	
7500000 320350	F/B - LANDFILL POST-CLOSURE		127,739.00	
7500000 257001	CURR LIAB - LANDFILL			826.00
7500000 330101	F/B - UNRESERVED FUND BALANCE			127,739.00
7501001 503648	LANDFILL			120,781.00
Total			249,346.00	249,346.00
Adjusting Journal Entries JE # 6				
To adjust for settlement of lawsuit				
		PBC		
7500000 289801	LT LIAB - GENERAL INSURANCE		4,585,000.00	
7502101 503270	GL INSUR SETTLEMENTS			4,585,000.00
Total			4,585,000.00	4,585,000.00
Adjusting Journal Entries JE # 7				
To adjust Fire pension				
		2408.01		
7990000 190701	DEFERRED OUTFLOWS		13,495,092.00	
7992201 502001	PENSION EXPENSE - ER		7,792,844.00	
7990000 220250	NET PENSION LIABILITY			11,152,129.00
7990000 290701	DEFERRED INFLOWS			10,135,807.00
Total			21,287,936.00	21,287,936.00
Adjusting Journal Entries JE # 8				
To adjust police pension				
		2408.01		
7990000 190701	DEFERRED OUTFLOWS		11,032,461.00	
7990000 290701	DEFERRED INFLOWS		2,576,256.00	
7992101 502001	PENSION EXPENSE - ER		5,248,177.00	

7990000 220250	NET PENSION LIABILITY		18,856,894.00
Total		18,856,894.00	18,856,894.00
Adjusting Journal Entries JE # 9			
GASB 68 Adjustment		2409.02	
7990000 220250	NET PENSION LIABILITY	17,524,194.00	
7990000 190701	DEFERRED OUTFLOWS		511,050.00
7990000 290701	DEFERRED INFLOWS		11,821,472.00
7991001 502001	PENSION EXPENSE - ER		1,148,726.00
7991901 502001	PENSION EXPENSE - ER		538,294.00
7992001 502001	PENSION EXPENSE - ER		725,195.00
7992101 502001	PENSION EXPENSE - ER		355,766.00
7992201 502001	PENSION EXPENSE - ER		134,983.00
7993001 502001	PENSION EXPENSE - ER		1,391,368.00
7998204 502001	PENSION EXPENSE - ER		897,340.00
Total		17,524,194.00	17,524,194.00
Adjusting Journal Entries JE # 10			
To adjust accrued compensated absences for CY		2200.30	
7500000 330101	F/B - UNRESERVED FUND BALANCE	6,091,646.00	
7501001 502102	COMPENSATED ABSENCES	441,464.00	
7501901 502102	COMPENSATED ABSENCES	189,847.00	
7502001 502102	COMPENSATED ABSENCES	4,368,586.00	
7503001 502102	COMPENSATED ABSENCES	599,075.00	
7508204 502102	COMPENSATED ABSENCES	343,939.00	
7500000 259001	CURR LIAB - COMPENSATED ABS		2,620,396.00
7500000 289001	LT LIAB - COMPENSATED ABS		3,322,515.00
7500000 320310	F/B - COMPENSATED ABSENCES		6,091,646.00
Total		12,034,557.00	12,034,557.00
Adjusting Journal Entries JE # 11			
To reverse PY Comp Abs. Accrual		2200.30	
7500000 259001	CURR LIAB - COMPENSATED ABS	5,050,515.00	
7500000 289001	LT LIAB - COMPENSATED ABS	4,837,859.00	
7500000 320310	F/B - COMPENSATED ABSENCES	9,888,374.00	
7500000 330101	F/B - UNRESERVED FUND BALANCE		19,776,748.00
Total		19,776,748.00	19,776,748.00
Adjusting Journal Entries JE # 12			
To record 2021 Bond issuance proceeds		PBC	
7500000 481010	BOND PRINCIPAL	56,460,000.00	
7500000 283001	LT LIAB - GO BONDS		56,460,000.00
Total		56,460,000.00	56,460,000.00
Adjusting Journal Entries JE # 13			
To Record LTD Loan Proceeds		PBC	
7500000 481010	BOND PRINCIPAL	862,355.00	
7500000 286001	LT LIAB - LOANS/NOTES		862,355.00
Total		862,355.00	862,355.00
Adjusting Journal Entries JE # 14			
To record LTD Refundings and Payments		PBC	
7500000 283001	LT LIAB - GO BONDS	71,429,600.00	
7500000 597010	DSVC - PRINCIPAL		12,429,600.00
7500000 597040	Refundings		59,000,000.00
Total		71,429,600.00	71,429,600.00
Adjusting Journal Entries JE # 15			
To Record revenue Bond Debt Service		PBC	
7500000 254001	CURR LIAB - REVENUE BONDS	375,000.00	
7500000 284001	LT LIAB - REVENUE BONDS	2,200,000.00	
7500000 597010	DSVC - PRINCIPAL		2,575,000.00
Total		2,575,000.00	2,575,000.00
Adjusting Journal Entries JE # 16			
ST - Interest Payable - 2006A		PBC	
7500000 220401	PAYABLE - INTEREST	16,563.00	
7500000 507020	ACCRUED INTEREST EXP		16,563.00
Total		16,563.00	16,563.00
Adjusting Journal Entries JE # 17			
ST interest Payable - Street light loan		PBC	
7500000 507020	ACCRUED INTEREST EXP	38,960.00	
7500000 220401	PAYABLE - INTEREST		38,960.00
Total		38,960.00	38,960.00
Adjusting Journal Entries JE # 18			
To amortize bond premiums		PBC	
7990000 260406	UNAMORTIZED BOND PREMIUM	871,522.00	
7990000 260406	UNAMORTIZED BOND PREMIUM	1,645,625.00	
7990000 481020	UNAMORTIZED BOND PRINCIPAL	4,062,742.00	
7990000 260406	UNAMORTIZED BOND PREMIUM		4,062,742.00

7990000 507020	ACCRUED INTEREST EXP		871,522.00	
7990000 507020	ACCRUED INTEREST EXP		1,645,625.00	
Total			<u><u>6,579,889.00</u></u>	<u><u>6,579,889.00</u></u>

Adjusting Journal Entries JE # 19		PBC		
To adjust Deferred Bond Charges				
7990000 180102	BOND REFUNDING ESCROW		1,876,824.00	
7990000 507020	ACCRUED INTEREST EXP			1,876,824.00
Total			<u><u>1,876,824.00</u></u>	<u><u>1,876,824.00</u></u>

Adjusting Journal Entries JE # 20		1700.10		
To true up fixed assets				
7010000 151102	F/A DPR - BUILDINGS		1,104,826.00	
7010000 151103	F/A DPR - LAND IMPROVEMENTS		11,404.00	
7010000 151104	F/A DPR - EQUIPMENT		323,785.00	
7010000 151108	F/A DPR - SEWERS		712,053.00	
7010000 151214	F/A DPR - LIB MEDIA EQUIPMENT		7,147,454.00	
7010000 151102	F/A DPR - BUILDINGS			44,843.00
7010000 151105	F/A DPR - VEHICLES			51,346.00
7010000 151105	F/A DPR - VEHICLES			114,925.00
7010000 151106	F/A DPR - ROADS			825,859.00
7010000 151106	F/A DPR - ROADS			273,545.00
7010000 151107	F/A DPR - SIDEWALKS			243,012.00
7010000 151109	F/A DPR - ST LIGHTS & SIGNALS			60,015.00
7010000 151110	F/A DPR - BRIDGES & CULVERTS			44,827.00
7990000 - 3300101	Fund Balance - Unreserved / Unreserved Fund Balance			7,641,150.00
Total			<u><u>9,299,522.00</u></u>	<u><u>9,299,522.00</u></u>

Adjusting Journal Entries JE # 21		PBC		
To record Depreciation				
7011001 530101	DEPRECIATION - CITY		1,733,618.00	
7011601 530101	Depreciation - City		12,500.00	
7011901 530101	DEPRECIATION - CITY		29,663.00	
7012001 530101	DEPRECIATION - CITY		19,958.00	
7012101 530101	DEPRECIATION - CITY		326,981.00	
7012201 530101	DEPRECIATION - CITY		927,503.00	
7013001 530101	DEPRECIATION - CITY		17,149,260.00	
7018204 530101	DEPRECIATION - CITY		6,061,969.00	
7010000 151102	F/A DPR - BUILDINGS			3,702,167.00
7010000 151103	F/A DPR - LAND IMPROVEMENTS			187,427.00
7010000 151104	F/A DPR - EQUIPMENT			340,985.00
7010000 151105	F/A DPR - VEHICLES			1,212,974.00
7010000 151106	F/A DPR - ROADS			10,680,895.00
7010000 151107	F/A DPR - SIDEWALKS			1,740,428.00
7010000 151108	F/A DPR - SEWERS			3,195,178.00
7010000 151109	F/A DPR - ST LIGHTS & SIGNALS			347,115.00
7010000 151110	F/A DPR - BRIDGES & CULVERTS			237,254.00
7010000 151202	F/A DPR - LIB BUILDINGS			2,298.00
7010000 151214	F/A DPR - LIB MEDIA EQUIPMENT			4,614,731.00
Total			<u><u>26,261,452.00</u></u>	<u><u>26,261,452.00</u></u>

Adjusting Journal Entries JE # 22		1700.11		
To record fixed asset additions and disposals				
7010000 150101	F/A - LAND		101,901.00	
7010000 150102	F/A - BUILDINGS		2,478,357.00	
7010000 150103	F/A - LAND IMPROVEMENTS		39,202.00	
7010000 150104	F/A - EQUIPMENT		1,137,462.00	
7010000 150105	F/A - VEHICLES		398,577.00	
7010000 150106	F/A - ROADS		6,499,869.00	
7010000 150107	F/A - SIDEWALKS		1,545,063.00	
7010000 150108	F/A - SEWERS		4,772,784.00	
7010000 150109	F/A - ST LIGHTS & SIGNALS		1,116,438.00	
7010000 150111	F/A - WORK IN PROGRESS		1.00	
7010000 150214	F/A - LIB MEDIA EQUIPMENT		6,486.00	
7010000 151104	F/A DPR - EQUIPMENT		4,500.00	
7010000 151105	F/A DPR - VEHICLES		17,000.00	
7010000 151106	F/A DPR - ROADS		2,000.00	
7011001 505020	LOSS ON FIXED ASSET		791,196.00	
7010000 475040	OTH REV - DONATIONS / PLEDGES			1,734,053.00
7010000 525000	Capitla Outlay			17,176,783.00
Total			<u><u>18,910,836.00</u></u>	<u><u>18,910,836.00</u></u>

Adjusting Journal Entries JE # 23		PBC		
To record the payment on the tech deck loan				
7500000 286001	LT LIAB - LOANS/NOTES		569,321.00	
7500000 597010	DSVC - PRINCIPAL			569,321.00
Total			<u><u>569,321.00</u></u>	<u><u>569,321.00</u></u>

Adjusting Journal Entries JE # 24		799		
To Correct AJE 11. Remove the fund balance entry				
7500000 330101	F/B - UNRESERVED FUND BALANCE		9,888,374.00	
7501001 502102	COMPENSATED ABSENCES			530,184.00

7501901 502102	COMPENSATED ABSENCES		277,072.00
7502001 502102	COMPENSATED ABSENCES		7,829,521.00
7503001 502102	COMPENSATED ABSENCES		883,832.00
7508204 502102	COMPENSATED ABSENCES		367,765.00
Total		9,888,374.00	9,888,374.00
	Total Adjusting Journal Entries	300,344,312.00	300,344,312.00
	Total All Journal Entries	300,344,312.00	300,344,312.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 801 - Storm Water Utility Fund
 Workpaper: 801 - Storm Water Utility Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2				
To accrue CY unbilled SWU Receivables				
8010000 120303	REC - ACCRUED		394,724.00	
8013001 453035	FEES - STORM WATER UTILITY			394,724.00
Total			394,724.00	394,724.00
Adjusting Journal Entries JE # 3				
To record CY AR uncollectible calculation				
8013001 453035	FEES - STORM WATER UTILITY		892,770.00	
8010000 130198	REC - ALLOWANCE / UNCOLLECT			892,770.00
Total			892,770.00	892,770.00
Adjusting Journal Entries JE # 4				
To adjust OPEB				
8010000 290701	DEFERRED INFLOWS		36.00	
8013001 502120	NET OPEB OBLIGATION		26,025.00	
8010000 190701	DEFERRED OUTFLOWS			19,819.00
8010000 289901	LT LIAB - NET OPEB OBLIG			6,242.00
Total			26,061.00	26,061.00
Adjusting Journal Entries JE # 5				
To properly accrue Cash as YE				
8010000 100000	CASH		172,863.00	
8010000 130101	REC - MISCELLANOUS			170,169.00
8013001 453035	FEES - STORM WATER UTILITY			2,694.00
Total			172,863.00	172,863.00
Adjusting Journal Entries JE # 6				
GASB 68 Adjustment				
8010000 220250	NET PENSION LIABILITY		922,326.00	
8010000 190701	DEFERRED OUTFLOWS			26,897.00
8010000 290701	DEFERRED INFLOWS			622,183.00
8013001 502001	PENSION EXPENSE - ER			273,246.00
Total			922,326.00	922,326.00
Adjusting Journal Entries JE # 7				
To adjust compensated absences to actual				
8010000 259001	CURR LIAB - COMPENSATED ABS		46,067.00	
8010000 289001	LT LIAB - COMPENSATED ABS		37,873.00	
8013001 502102	COMPENSATED ABSENCES			83,940.00
Total			83,940.00	83,940.00
Adjusting Journal Entries JE # 8				
To adjust unamortized premium				
8010000 260406	UNAMORTIZED BOND PREMIUM		7,054.00	
8010000 597020	DSVC - INTEREST			7,054.00
Total			7,054.00	7,054.00
Adjusting Journal Entries JE # 9				
To True Up Fixed Asset NBV				
8010000 151102	F/A DPR - BUILDINGS		533.00	
8010000 151104	F/A DPR - EQUIPMENT		35,891.00	
8010000 330101	F/B - UNRESERVED FUND BALANCE		753,975.00	
8010000 151105	F/A DPR - VEHICLES			222,024.00
8010000 151108	F/A DPR - SEWERS			568,375.00
Total			790,399.00	790,399.00
Adjusting Journal Entries JE # 10				
To record CY depreciation				
8011001 530101	DEPRECIATION - CITY		81,583.00	
8011601 530101	Depreciation - City		181,933.00	
8013001 530101	DEPRECIATION - CITY		541,474.00	
8010000 151102	F/A DPR - BUILDINGS			19,746.00
8010000 151104	F/A DPR - EQUIPMENT			371,595.00
8010000 151105	F/A DPR - VEHICLES			30,145.00
8010000 151108	F/A DPR - SEWERS			383,504.00
Total			804,990.00	804,990.00
Adjusting Journal Entries JE # 11				
To reclassify debt principal payments to offset the liability balance				
8010000 283001	LT LIAB - GO BONDS		117,731.00	
8010000 597010	DSVC - PRINCIPAL			117,731.00
Total			117,731.00	117,731.00

Adjusting Journal Entries JE # 14

To record adjustment for prior period misstatement for sewer asset recorded in the wrong period

8010000 330101 F/B - UNRESERVED FUND BALANCE
8013001 523655 SEWER

Total

PBC

130,772.00

130,772.00

130,772.00

130,772.00

Adjusting Journal Entries JE # 15

To correct PBC AJE 14

8013001 523655 SEWER
8010000 330101 F/B - UNRESERVED FUND BALANCE

Total

801

130,772.00

130,772.00

130,772.00

130,772.00

Total Adjusting Journal Entries

4,474,402.00

4,474,402.00

Total All Journal Entries

4,474,402.00

4,474,402.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **101 - General Fund**
 Workpaper: **101 - General Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2		1301.12		
To correct difference for Tax Receivables for August error				
1010000 421010	TAXES - ST SALES & USE TAX		234,405.00	
1010000 412010	TAXES - HOME RULE SALES			234,405.00
Total			234,405.00	234,405.00
Reclassifying Journal Entries JE # 4		1301.35		
To Reclassify HRA Receivables into their own account				
1010000 120103	REC - HRA TAXES		340,101.00	
1010000 130101	REC - MISCELLANOUS			340,101.00
Total			340,101.00	340,101.00
Reclassifying Journal Entries JE # 7		6002.00		
To Reclass to transfer account				
1010000 475090	OTH REV - OTHER		200,000.00	
1010000 480204	OPTR - LIBRARY			200,000.00
Total			200,000.00	200,000.00
Reclassifying Journal Entries JE # 11		PBC		
To reclass Computers from Capital Outlay				
1012140 505304	Computer Equipment		29,459.00	
1012140 525304	COMPUTERS			29,459.00
Total			29,459.00	29,459.00
Reclassifying Journal Entries JE # 12		PBC		
Fixed Asset Reclass				
1012180 525402	Autos		14,500.00	
1012180 503999	CONTRACT - OTHER			14,500.00
Total			14,500.00	14,500.00
Reclassifying Journal Entries JE # 16		PBC		
Period 13 - Journal 37 - Reclass unclaimed funds				
1010000 100000	CASH		13,081.00	
1010000 220101	WAGES LIAB			128.00
1010000 220103	AP CHECKS			12,953.00
Total			13,081.00	13,081.00
Reclassifying Journal Entries JE # 17		PBC		
Period 13 - JE 27 - To reclass unclaimed funds				
1010000 220103	AP CHECKS		12,953.00	
1010000 100000	CASH			12,953.00
Total			12,953.00	12,953.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **101 - General Fund**
 Workpaper: **101 - General Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 18		PBC		
Period 13 - JE 45 - To reclass unclaimed property				
1010000 220101	WAGES LIAB		129.00	
1010000 100000	CASH			129.00
Total			129.00	129.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **208 - Motor Fuel Tax Fund**
 Workpaper: **208 - Motor Fuel Tax Fund RJE Report Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2		PBC		
Period 13 - Journal 37 - Reclass unclaimed funds				
2080000 220103	AP CHECKS		1,450.00	
2080000 100000	CASH			1,450.00
Total			<u><u>1,450.00</u></u>	<u><u>1,450.00</u></u>
Reclassifying Journal Entries JE # 3		PBC		
Period 13 - JE 27 - To reclass unclaimed funds				
2080000 100000	CASH		1,450.00	
2080000 220103	AP CHECKS			1,450.00
Total			<u><u>1,450.00</u></u>	<u><u>1,450.00</u></u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **211 - Refuse Collection Fund**
 Workpaper: **211 - Refuse Collection Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3		PBC		
Period 13 - Journal 37 - Reclass unclaimed funds				
2110000 220103	AP CHECKS		10,561.00	
2110000 100000	CASH			10,561.00
Total			10,561.00	10,561.00
Reclassifying Journal Entries JE # 4		PBC		
Period 13 - JE 27 - To reclass unclaimed funds				
2110000 100000	CASH		10,561.00	
2110000 220103	AP CHECKS			10,561.00
Total			10,561.00	10,561.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **214 - Sewer Fund**
 Workpaper: **214 - Sewer Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		PBC		
Period 13 - Journal 37 - Reclass unclaimed funds				
2140000 220103	AP Checks		118.00	
2140000 100000	CASH			118.00
Total			118.00	118.00
Reclassifying Journal Entries JE # 2		PBC		
Period 13 - JE 27 - To reclass unclaimed funds				
2140000 100000	CASH		118.00	
2140000 220103	AP Checks			118.00
Total			118.00	118.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **373 - 2010D General Obligation Bond Debt Service Fund**
 Workpaper: **373 - 2010D General Obligation Bond Debt Service Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		PBC		
To reclassify bond refunding to other financing use				
3738373 597040	DSVC - REFUNDED DEBT		18,584,400.00	
3738373 597010	DSVC - PRINCIPAL			18,584,400.00
Total			<u>18,584,400.00</u>	<u>18,584,400.00</u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **399 - General Obligation Bonds Debt Service Master Fund**
 Workpaper: **399 - General Obligation Bonds Debt Service Master Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3		PBC		
To correct recording of 2019A interest Payment				
3998343 597020	DSVC - INTEREST		342,756.00	
3998345 597020	DSVC - INTEREST			342,756.00
Total			<u><u>342,756.00</u></u>	<u><u>342,756.00</u></u>
Reclassifying Journal Entries JE # 5		2501.00		
To true up 2021A bond payments				
3998354 597020	DSVC - INTEREST		8,505.00	
3998354 597010	DSVC - PRINCIPAL			8,505.00
Total			<u><u>8,505.00</u></u>	<u><u>8,505.00</u></u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **401 - Capital Improvements Fund**
 Workpaper: **401 - Capital Improvements Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 5		PBC		
To reclass captial outlay expenses				
4013001 513654	TRAFFIC SIGNALS		4,822.00	
4083001 513654	Traffic Signals		15,125.00	
4083001 523654	TRAFFIC SIGNALS		129,604.00	
4013001 523652	ROADS			4,822.00
4083001 523652	ROADS			144,729.00
Total			149,551.00	149,551.00
Reclassifying Journal Entries JE # 6		PBC		
To adjust asset capitalization				
4012201 505002	Buildings		90,812.00	
4013001 505002	BUILDINGS		981.00	
4013001 513653	SIDEWALKS		9,608.00	
4083001 513654	Traffic Signals		1,380.00	
4012201 525002	BUILDINGS			90,812.00
4013001 523653	SIDEWALKS			9,608.00
4013001 525002	BUILDINGS			981.00
4083001 523654	TRAFFIC SIGNALS			1,380.00
Total			102,781.00	102,781.00
Reclassifying Journal Entries JE # 7		PBC		
To reclass capital outlat				
4012101 515002	Buildings		50,203.00	
4012101 525002	BUILDINGS			50,203.00
Total			50,203.00	50,203.00
Reclassifying Journal Entries JE # 10		PBC		
To Reclass Capital Outlays				
4012101 525407	Police Equipment		32,715.00	
4012201 515404	Fire Truck		58,991.00	
4083001 503999	Contract - Other		14,584.00	
4012101 505304	COMPUTER EQUIPMENT			32,715.00
4012201 525404	FIRE TRUCKS			58,991.00
4083001 523999	CONTRACT - OTHER			14,584.00
Total			106,290.00	106,290.00
Reclassifying Journal Entries JE # 11		PBC		
To correct land acquisition costs				
4011901 525001	LAND		88.00	
4013001 525001	LAND		450.00	
4011901 503110	COURT FILING RECORDING			88.00
4013001 515001	LAND			450.00
Total			538.00	538.00
Reclassifying Journal Entries JE # 18		PBC		
Period 13 - Journal 37 - Reclass unclaimed funds				
4010000 220103	AP CHECKS		151.00	
4080000 220103	AP Checks		300.00	
4010000 100000	CASH			151.00
4080000 100000	CASH			300.00
Total			451.00	451.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **401 - Capital Improvements Fund**
 Workpaper: **401 - Capital Improvements Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 19		PBC		
Period 13 - JE 27 - To reclass unclaimed funds				
4010000 100000	CASH		151.00	
4080000 100000	CASH		300.00	
4010000 220103	AP CHECKS			151.00
4080000 220103	AP Checks			300.00
Total			<u>451.00</u>	<u>451.00</u>
Reclassifying Journal Entries JE # 20		PBC		
To move Tech Deck loan payment out of capital outlay				
4013001 505999	CAPITAL OTHER		500,000.00	
4013001 525002	BUILDINGS			500,000.00
Total			<u>500,000.00</u>	<u>500,000.00</u>

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **405 - Downtown TIF Project**
 Workpaper: **405 - Downtown TIF Project RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		PBC		
To reclass Capital Outlay				
4052201 515002	Buildings		2,946.00	
4052201 525002	BUILDINGS			2,946.00
Total			2,946.00	2,946.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **410 - Northside Business Park TIF Project**
 Workpaper: **410 - Northside Business Park TIF Project RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		PBC		
To reclassify capitalized assets				
4103001 523653	SIDEWALKS		619,520.00	
4103001 523652	ROADS			619,520.00
Total			619,520.00	619,520.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **510 - Healthcare Fund**
 Workpaper: **510 - Healthcare Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 4		PBC		
Period 13 - Journal 37 - Reclass unclaimed funds				
5100000 220103	AP CHECKS		286.00	
5100000 100000	CASH			286.00
Total			286.00	286.00
Reclassifying Journal Entries JE # 5		PBC		
Period 13 - JE 27 - To reclass unclaimed funds				
5100000 100000	CASH		286.00	
5100000 220103	AP CHECKS			286.00
Total			286.00	286.00

Client: **001-06022100 - City of Peoria**
 Engagement: **AUD - City of Peoria, Illinois**
 Period Ending: **12/31/2021**
 Trial Balance: **602 - Solid Waste Fund**
 Workpaper: **602 - Solid Waste Fund RJE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass Capital Outlays				
6021001 503648	LANDFILL		17,294.00	
6021001 523648	LANDFILL			17,294.00
Total			17,294.00	17,294.00

Client: 001-06022100 - City of Peoria
 Engagement: AUD - City of Peoria, Illinois
 Period Ending: 12/31/2021
 Trial Balance: 801 - Storm Water Utility Fund
 Workpaper: 801 - Storm Water Utility Fund RJE Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To move assets/expenses out of capital outlay				
8010000 150108	F/A - SEWERS		1,844,339.00	
8013001 503655	SEWER		23,663.00	
8013001 505304	COMPUTERS		1,275.00	
8013001 523655	SEWER			1,868,002.00
8013001 525304	COMPUTERS			1,275.00
Total			1,869,277.00	1,869,277.00
Reclassifying Journal Entries JE # 12				
Period 13 - Journal 37 - Reclass unclaimed funds				
8010000 100000	CASH			
Total			0.00	0.00
Reclassifying Journal Entries JE # 13				
Period 13 - JE 27 - To reclass unclaimed funds				
8010000 100000	CASH		88.00	
8010000 220103	AP Checks			88.00
Total			88.00	88.00
	Total Reclassifying Journal Entries		1,869,365.00	1,869,365.00
	Total All Journal Entries		1,869,365.00	1,869,365.00



FINANCE DEPARTMENT

September 6, 2022

CliftonLarsonAllen LLP
301 SW Adams Street, Suite 1000
Peoria, Illinois 61602

This representation letter is provided in connection with your audit of the financial statements of City of Peoria, Illinois, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of September 6, 2022, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2021.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated January 17, 2022, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions used in making those estimates, and we believe the estimates (including those measured at fair value) and the significant assumptions used in making those accounting estimates are reasonable.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
12. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
13. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
15. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

16. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. Provision has been made for any material loss that is probable from environmental remediation liabilities associated with the combined sewer overflow. We believe that this estimate is reasonable based on available information and that the liabilities and related loss contingencies and the expected outcome of uncertainties have been adequately described in the entity's financial statements.
4. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
7. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.

8. We have disclosed to you all known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
9. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
10. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
11. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
12. We have a process to track the status of audit findings and recommendations.
13. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
14. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
15. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Peoria, Illinois, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
16. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
17. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
18. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
19. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

20. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
21. The financial statements properly classify all funds and activities.
22. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
23. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
24. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
25. Provisions for uncollectible receivables have been properly identified and recorded.
26. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
27. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
28. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
29. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
30. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
31. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
32. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
33. We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly

presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

34. As part of your audit, you prepared the draft financial statements, related notes, supplementary information, and schedule of expenditures of federal awards. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, supplementary information, and schedule of expenditures of federal awards. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
35. In regards to the nonattest services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.
 - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
36. The omission of the GASB Statement No. 77 disclosure regarding tax abatements is immaterial to users of the financial statements.
37. With respect to federal award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not

changed from those used in the prior period (or, if they have changed, the reasons for such change), and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.

- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.

We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.

- u. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- v. We have charged costs to federal awards in accordance with applicable cost principles.
- w. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- x. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- y. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- z. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- aa. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature:  Title: City Manager

Signature:  Title: Finance Director/Comptroller