

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2015

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

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INDEPENDENT AUDITORS' REPORT

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements which collectively comprise the McHenry County Circuit Clerk's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to the McHenry County Circuit Clerk's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the McHenry County Circuit Clerk's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the McHenry County Circuit Clerk agency fund as of November 30, 2015, and the changes in assets and liabilities for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the McHenry County Circuit Clerk agency fund and do not purport to, and do not present fairly the financial position of the County of McHenry, Illinois, as of November 30, 2015, and the changes in its financial position and, where applicable, its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit for the year ended November 30, 2015 was conducted for the purpose of forming an opinion on the financial statements as a whole. The Detailed Schedule of Changes in Liabilities and Report J - Annual Financial Report are presented for purposes of additional analysis required by the Administrative Office of the Illinois Courts and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements for the year ended November 30, 2015, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Detailed Schedule of Changes in Liabilities and Report J - Annual Financial Report are fairly stated in all material respects, in relation to the financial statements as a whole for the year ended November 30, 2015.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 29, 2016 on our consideration of the McHenry County Circuit Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering McHenry County Circuit Clerk's internal control over financial reporting and compliance.

Baker Tilly Vichow Krause, LLP

Chicago, Illinois
February 29, 2016

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

AGENCY FUND BALANCE SHEET
As of November 30, 2015

ASSETS

Cash and investments \$ 4,137,105

LIABILITIES

Bond escrow \$ 2,905,376
Due to other governments 517,839
Other liabilities 713,890

TOTAL LIABILITIES \$ 4,137,105

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

AGENCY FUND STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended November 30, 2015

	Balance December 1	Increases	Decreases	Balance November 30
ASSETS				
Cash and Investments				
Cash on hand	\$ 1,600	\$ -	\$ -	1,600
Cash in banks	1,521,288	23,891,773	23,327,556	2,085,505
Certificates of deposit	2,050,000	-	-	2,050,000
	<u>3,572,888</u>	<u>23,891,773</u>	<u>23,327,556</u>	<u>4,137,105</u>
TOTAL ASSETS	\$ 3,572,888	\$ 23,891,773	\$ 23,327,556	\$ 4,137,105
LIABILITIES				
Bond escrow	\$ 2,508,298	\$ 4,632,322	\$ 4,235,244	\$ 2,905,376
Due to Other Governments				
Due to county treasurer	4,143	7,036,231	7,035,410	4,964
Due to municipalities	242,562	3,194,286	3,196,514	240,334
Due to state agencies	283,003	3,626,791	3,637,253	272,541
Total Due to Other Governments	<u>529,708</u>	<u>13,857,308</u>	<u>13,869,177</u>	<u>517,839</u>
Other Liabilities				
Child support enforcement fund	76	122,283	119,849	2,510
Restitution payable	345	318,013	316,984	1,374
Out of county bond transfer	-	228,114	228,114	-
Recorder filing fee	-	350	350	-
Trust account	372,988	406,682	221,079	558,591
Sheriff civil process fee	-	298	298	-
Bond transfer account	-	3,803,144	3,803,144	-
Court ordered trust account	91,527	137	-	91,664
Electronic funds paydown	32,792	-	13,741	19,051
Traffic safety school	30,697	395,874	393,483	33,088
ISP expungement	4,845	11,955	10,800	6,000
Collection Interest	-	31,692	31,692	-
Out of county warrant execute	-	14,338	14,338	-
Working cash fund	1,612	-	-	1,612
Refunds and miscellaneous	-	69,263	69,263	-
Total Other Liabilities	<u>534,882</u>	<u>5,402,143</u>	<u>5,223,135</u>	<u>713,890</u>
TOTAL LIABILITIES	\$ 3,572,888	\$ 23,891,773	\$ 23,327,556	\$ 4,137,105

See accompanying notes to financial statements.

McHENRY COUNTY CIRCUIT CLERK
McHenry County, Illinois

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of McHenry County, Illinois (County), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Circuit Clerk's accounting policies are described below.

A. REPORTING ENTITY

The activities of the Circuit Clerk are accounted for primarily within an agency fund of the County. Operating expenditures such as personnel services, commodities, etc. are accounted for within the County's General Fund. This report is intended to present the Agency Fund activities of the Circuit Clerk only and is not intended to present fairly the financial position of the County, and changes in its net position and its cash flows.

B. FUND ACCOUNTING

The Circuit Clerk uses an Agency Fund to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into separate "fund types." This report includes only the Fiduciary Fund Type (Agency Fund) of the Circuit Clerk.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency funds generally are used to account for assets that the Circuit Clerk holds on behalf of others as their agent.

C. BASIS OF ACCOUNTING

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

D. DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – Statutes authorize the Circuit Clerk to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds.

The Circuit Court follows the County's investment policy. The County's investment policy, which is more restrictive than State Statutes, authorizes the County to make deposits/invest in commercial banks, obligations of the U.S. Treasury or other securities guaranteed by the full faith and credit of the United States of America, savings and loan institutions, and the Illinois Funds Investment Pool.

McHENRY COUNTY CIRCUIT CLERK
McHenry County, Illinois

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. BOND ESCROW

In accordance with the applicable state statute, certain offenses require the defendant in a criminal procedure to post bail. The person for whom bail has been set executes the bail bond and deposits with the Circuit Clerk a sum of money equal to 10% of the bail or \$25, whichever is greater. When a person for whom bail has been set is charged with an offense under the “Illinois Controlled Substances Act” which is a Class X felony, the court may require the defendant to deposit a sum equal to 100% of the bail. The Circuit Clerk holds such bond monies in escrow until such time as the court demands that the bond be forfeited or refunded.

F. DUE TO OTHER GOVERNMENTS

Amounts held by the Circuit Clerk representing fees, fines and other charges assessed by other governments (including the County) have been reported as Due to Other Governments until their subsequent disbursement to the related government.

NOTE 2 – DEPOSITS AND INVESTMENTS

The Circuit Clerk’s cash and investments at year end were comprised of the following:

	Cash and Investments	Bank Balance	Associated Risks
Petty cash	\$ 1,600	\$ -	Not applicable
Demand deposits	2,085,505	2,128,317	Custodial credit risk
Certificates of deposit	<u>2,050,000</u>	<u>2,050,000</u>	Custodial credit risk
 Total Cash and Investments	 <u>\$ 4,137,105</u>	 <u>\$ 4,178,317</u>	

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The Circuit Clerk maintains collateral agreements with its banks. At November 30, 2015, the banks had pledged various government securities in the amount of \$4,521,364 to secure the Circuit Clerk’s deposits.

Custodial Credit Risk

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the Circuit Clerk’s deposits may not be returned to the Circuit Clerk.

As of November 30, 2015, the Circuit Clerk had no deposits that were exposed to custodial credit risk. All balances were insured by federal depository insurance or collateralized with securities held by the Circuit Clerk’s agent in the Circuit Clerk’s name. The County’s formal investment policy manages custodial credit risk for deposits by requiring that all funds in excess of FDIC insurance be secured by collateral held in the County’s name.

SUPPLEMENTARY INFORMATION

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES
For the Year Ended November 30, 2015

	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 2,508,298	\$ 4,632,322	\$ 4,235,244	\$ 2,905,376
Due to Other Governments:				
Due to County Treasurer:				
Clerk's Fees and Costs				
Percentage fee	-	690,211	690,211	-
Clerk fees	-	1,754,755	1,754,755	-
Charge card fees	2,417	28,596	28,203	2,810
Bail bond cost - 10%	-	261,612	261,612	-
Final order costs	-	64,489	64,489	-
Administration fee from state	-	111	111	-
Jury fees - civil	-	78,476	78,476	-
Jury fees - local	-	1,375	1,375	-
Copy fees	-	55,130	55,130	-
County court fees	-	168,081	168,081	-
Electronic citation fee	-	36,061	36,061	-
Sheriff fees	-	90,329	90,329	-
Sheriff marine patrol-state	-	4,212	4,212	-
Sheriff fines	-	731,254	731,254	-
District # 2 state police fines	-	17,562	17,562	-
District #15 state police fines	-	66,008	66,008	-
Sheriff DUI	1,726	24,493	24,065	2,154
Sheriff bond fee	-	72,164	72,164	-
Periodic imprisonment	-	6,794	6,794	-
Court security fees	-	537,895	537,895	-
State's attorney fees	-	95,234	95,234	-
Public defender fees	-	38,427	38,427	-
Mental health fee	-	134,708	134,708	-
Juvenile: legal fees for representing minors	-	1,667	1,667	-
Probation and court services fund	-	292,549	292,549	-
Juvenile probation fees	-	44,265	44,265	-
Attorney general - electronic monitoring	-	8,727	8,727	-
Adoption investigation fees	-	2,750	2,750	-
Juvenile drug abuse fund	-	12,870	12,870	-
Parental Reimbursement fund	-	49,618	49,618	-
Court automation fund	-	558,480	558,480	-
Domestic violence surv fee	-	741	741	-
Drug court fee	-	62,767	62,767	-
First offender program fee	-	18,025	18,025	-
Court document storage fund	-	535,607	535,607	-
Construction zone fee	-	875	875	-
Operations and administration fund	-	94,403	94,403	-
Law library fund	-	179,873	179,873	-
Illinois commerce commission	-	145	145	-
Secretary of state investigation	-	1,562	1,562	-
Drug fund	-	85,748	85,748	-
Collection Interest	-	119,297	119,297	-
Interest	-	8,285	8,285	-
Sub-total	<u>4,143</u>	<u>7,036,231</u>	<u>7,035,410</u>	<u>4,964</u>
Due to Municipalities, Townships and Other Local Governments:				
Municipal fines	181,063	2,398,556	2,398,295	181,324
Local anti-crime programs	2,566	35,606	36,028	2,144
Township fines	2,151	23,053	23,216	1,988
McHenry County Sheriff department police vehicle fine	1,868	19,963	20,060	1,771
McHenry County Sheriff department electronic citation	307	3,629	3,630	306
McHenry County Sheriff department warrant execution	1,373	18,566	18,438	1,501
Municipal attorney's fees	17,841	230,464	230,496	17,809
Municipal police vehicle fines	9,389	122,950	122,291	10,048
Municipal electronic citation	1,605	19,539	19,584	1,560
Municipal warrant execution	770	8,727	8,680	817
Municipal police fees (DUI)	9,660	124,127	127,175	6,612
Municipal drug fines	308	14,559	13,554	1,313
Municipal narcotics task force	244	2,356	2,600	-
Child advocacy center	13,417	172,191	172,467	13,141
Sub-total	<u>242,562</u>	<u>3,194,286</u>	<u>3,196,514</u>	<u>240,334</u>

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2015

Due to Other Governments (cont.):	Balance December 1	Increases	Decreases	Balance November 30
Due to State Agencies:				
District #2 overweight fines	\$ 8,869	\$ 74,965	\$ 80,961	\$ 2,873
District #2 state police vehicle fines	80	921	921	80
District #15 state police DUI fines	-	3,214	2,887	327
District #15 state police vehicle fines	375	3,752	3,775	352
Illinois Department of Natural Resources	-	120	120	-
Illinois Department of Natural Resources electronic citation	-	108	104	4
Secretary of state police	-	100	100	-
Secretary of state police electronic citation	-	20	20	-
Secretary of state DUI Fines	195	130	325	-
Sheriff overweight district 2 electronic citation	6	64	66	4
Sheriff overweight fines	356	-	356	-
State percent fee	21,311	299,912	297,557	23,666
Illinois Department of Conservation Fund	264	10,241	9,430	1,075
Traffic and criminal surcharge fund	56,180	766,523	757,135	65,568
Traffic DUI fines	-	48	48	-
Camera grant fund	7,155	97,597	96,394	8,358
Leads maintenance fund	7,232	98,447	97,240	8,439
Drivers education fund	9,598	135,771	135,367	10,002
Methamphetamine fund	-	100	100	-
Violent crimes victims assistance fund	38,433	487,258	488,690	37,001
CR justice information project	559	7,871	7,911	519
Prisoner review board	289	3,688	3,666	311
Arbitration fee	5,592	80,200	79,800	5,992
ISP drug traffic prevention	-	437	437	-
Access to justice fee	-	4,632	3,134	1,498
State crime lab fund	2,533	27,974	28,786	1,721
North IL regional crime lab	-	888	888	-
DUI Equipment State percentage	14,091	181,206	182,377	12,920
Drug treatment fund	8,287	108,231	109,031	7,487
Rejection of award	400	8,500	8,000	900
Conservation police op assistance	107	2,164	2,155	116
Abandoned property relief	26,687	346,128	349,842	22,973
Trauma center fund	7,251	95,384	96,720	5,915
Construction zone fine	1,505	11,940	13,195	250
Spinal cord research fund	291	3,980	4,033	238
Fire prevention fund	964	14,070	13,964	1,070
Fire truck revolving loan	986	14,035	13,937	1,084
Sex offender registration	-	2,545	2,545	-
State police public safety fund	185	2,353	2,480	58
State police service fund	595	6,449	6,578	466
Performance enhancing	1,042	1,465	2,507	-
State police op assistance	26,538	347,542	347,689	26,391
Capital projects fund	16,645	123,472	132,867	7,250
Criminal justice information projects fund	10,290	133,028	134,246	9,072
Guardianship fee	1,615	22,135	22,040	1,710
Roadside memorial fund	1,672	23,247	23,499	1,420
Foreclosure prevention	4,165	55,615	56,154	3,626
DNA analysis fee	660	18,321	17,176	1,805
Sub-total	<u>283,003</u>	<u>3,626,791</u>	<u>3,637,253</u>	<u>272,541</u>
Total Due to Other Governments	<u>529,708</u>	<u>13,857,308</u>	<u>13,869,177</u>	<u>517,839</u>

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2015

	Balance <u>December 1</u>	Increases	Decreases	Balance <u>November 30</u>
Other Liabilities:				
Child support enforcement fund	76	122,283	119,849	2,510
Restitution payable	345	318,013	316,984	1,374
Out of county bond transfer	-	228,114	228,114	-
Recorder filing fee	-	350	350	-
Trust account	372,988	406,682	221,079	558,591
Sheriff civil process fee	-	298	298	-
Bond transfer account	-	3,803,144	3,803,144	-
Court ordered trust account	91,527	137	-	91,664
Electronic funds paydown	32,792	-	13,741	19,051
Traffic safety school	30,697	395,874	393,483	33,088
ISP expungement	4,845	11,955	10,800	6,000
Collection interest	-	31,692	31,692	-
Out of county warrant execute	-	14,338	14,338	-
Working cash fund	1,612	-	-	1,612
Refunds and miscellaneous	-	69,263	69,263	-
	<u>534,882</u>	<u>5,402,143</u>	<u>5,223,135</u>	<u>713,890</u>
Total Other Liabilities				
	<u>534,882</u>	<u>5,402,143</u>	<u>5,223,135</u>	<u>713,890</u>
TOTAL LIABILITIES	<u>3,572,888</u>	<u>23,891,773</u>	<u>23,327,556</u>	<u>4,137,105</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
JUDICIAL CIRCUIT, COUNTY
FISCAL YEAR ENDING NOVEMBER 2015

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)	SECTION A TOTAL	\$2,934,363.24
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$558,480.27
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$119,782.86
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$535,606.86
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$94,402.67
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$36,060.93
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$127,582.16 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$13,434.00 (3) OTHER \$0.00	SECTION G (1,2,3) TOTAL	\$141,016.16

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$4,419,712.99

PART II - COST OF OPERATING CLERK'S OFFICE**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$104,750.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$1,680,751.10	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	63	
	(ii) PART TIME:	0	

NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.

SECTION A (1,2) TOTAL \$1,785,501.10

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND		\$610,563.69	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION B (1,2) TOTAL \$610,563.69

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		\$141,731.11	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION C (1,2) TOTAL \$141,731.11

D. COURT DOCUMENT STORAGE EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)

(1) PAID FROM DOCUMENT STORAGE FUND		\$444,629.57	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION D (1,2) TOTAL \$444,629.57

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)

SECTION E TOTAL \$82,003.38

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

SECTION F TOTAL \$34,992.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR AMOUNTS ON ATTACHMENT A.)

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

SECTION G TOTAL \$43,704.87

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$3,143,125.72

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
AGENCY CAPACITY and OF COLLECTIONS MADE FOR OTHERS**

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$1,239,682.61		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$33,627,814.50		
		SECTION A TOTAL	\$34,867,497.11
			THIS AMOUNT FORWARDED TO PAGE 7

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)			
a. ALL EXCEPT DRUG FINES	\$2,398,295.17		
b. DRUG FINES	\$13,554.13		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$277,730.56		
	SUBTOTAL 1-a,b,c,d,e	\$2,689,579.86	
1.1) DRUG TASK FORCE			\$2,600.53
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	\$23,216.48		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$23,216.48	
		TOTAL	\$2,715,396.87
<i>(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)</i>			
3) COUNTY			
a. CRIMINAL FINES	\$444,245.05		
b. TRAFFIC FINES	\$287,008.98		
c. DRUG FINES	\$73,220.92		
d. CRIME LABORATORY FUND	\$888.30		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$4,212.02		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$178,980.65		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$988,555.92	
* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C			
		SUBTOTAL SECTION B (1,1.1,2,3)	\$3,703,952.79
			THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$9,653.55
2. ROAD FUND (OVERWEIGHTS)	\$81,466.60
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$436.54
5. STATE CRIME LABORATORY FUND	\$28,786.01
6. STATE POLICE DUI FUND	\$3,212.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$488,689.70
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$757,183.05
9. DRIVERS EDUCATION FUND	\$135,366.65
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$0.00
11. DRUG TREATMENT FUND	\$109,031.33
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$96,719.65
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$297,557.53
17. GENERAL REVENUE FUND	\$182,376.50
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$12,870.28
20. SECRETARY OF STATE EVIDENCE FUND	\$1,582.01
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$4,032.62
36. FIRE PREVENTION FUND	\$13,964.33
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$2,545.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$97,239.54
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$17,176.20
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$349,842.64
45. LUMP SUM SURCHARGE*	\$96,393.69
SUBTOTAL 4 (1-45)	\$ 2,786,125.42

THIS AMOUNT FORWARDED TO PAGE 5

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

SUBTOTAL SECTION B(1,1.1, 2, 3) \$3,703,952.79
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)**SUBTOTAL 4 (1-45) \$2,786,125.42**

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$132,866.53
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$13,937.29
54. FORECLOSURE PREVENTION PROGRAM FUND	\$56,154.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$134,246.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$3,666.50
63. ROADSIDE MEMORIAL FUND	\$23,499.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$6,578.01
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$100.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$347,689.22
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$4,716.10
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$2,155.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$7,911.47
78. STATE POLICE SERVICES FUND	\$2,480.26
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$22,040.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$3,134.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$15,801.97
SUBTOTAL 4 (46-999)	\$776,975.35

SUBTOTAL 4 (1-999) \$3,563,100.77

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 7,267,053.56
 THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$88,661.08	
(b) RECORDS AUTOMATION FUND	\$24,598.39	
	SUBTOTAL (1-a,b)	\$113,259.47
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$187,310.73	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$537,895.25	
	SUBTOTAL (2-a,b)	\$725,205.98
3. COUNTY LAW LIBRARY FUND		\$179,873.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$168,081.31
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$38,426.99	
(b) JUVENILE REPRESENTATION	\$1,667.00	
	SUBTOTAL (6 -a,b)	\$40,093.99
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$230,495.93
9. PROBATION AND COURT SERVICES FUND		\$336,814.33
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$79,800.00	
(b) REJECTION OF AWARD	\$8,000.00	
	SUBTOTAL (11-a,b)	\$87,800.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$21,254.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$393,483.15
17. COUNTY JAIL MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$741.83
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$172,466.69
25. DRUG COURT		\$62,766.69
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$134,707.74
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
99. OTHER (ITEMIZE ON ATTACHMENT E)		\$0.00
	SECTION C TOTAL	\$2,667,044.11
	THIS AMOUNT FORWARDED TO PAGE 7	

*Contains the FTA Warrant Fee and e-Citation Fee)

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$316,983.81
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$6,794.30	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$6,794.30
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$8,703.92
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$2,194.23
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$19,314.20	
b. FROM ALL OTHER CASE CATEGORIES	\$190,866.92	
	SUBTOTAL (6-a,b)	\$210,181.12
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$36,028.60
8. REFUND AND RETURNS		
a. BAIL	\$997,026.31	
b. OTHER - CASHOVER, OVER/SHORT	\$69,262.69	
	SUBTOTAL (8-a,b)	\$1,066,289.00
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$285,009.66

SECTION D TOTAL \$1,932,184.64
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$34,867,497.11
SECTION B TOTAL (FROM PAGE 5)	\$7,267,053.56
SECTION C TOTAL (FROM PAGE 6)	\$2,667,044.11
SECTION D TOTAL (FROM PAGE 7)	\$1,932,184.64
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$46,733,779.42

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES

NO

Please indicate the Month your fiscal year ends.

MONTH:

ATTACHMENT B

LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES PAID TO MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	WAR EXEC DUI EQUIP PV, ELEC CIT OTHER	TOTALS
Algonquin	\$171,433.14	\$842.50	\$0.00	\$0.00	\$22,297.26	\$194,572.90
Algonquin/LITH Fire District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barrington Hills	\$0.00	\$0.00	\$0.00	\$0.00	\$72.00	\$72.00
Bull Valley	\$158,429.17	\$168.75	\$0.00	\$0.00	\$14,061.40	\$172,659.32
Cary	\$83,308.58	\$656.25	\$0.00	\$0.00	\$13,072.20	\$97,037.03
McHenry County Conservation I	\$3,936.05	\$0.00	\$0.00	\$0.00	\$218.00	\$4,154.05
McHenry County College	\$0.00	\$0.00	\$0.00	\$0.00	\$224.80	\$224.80
Crystal Lake	\$310,400.52	\$2,948.00	\$0.00	\$0.00	\$41,132.10	\$354,480.62
Crystal Lake Park District	\$7,244.23	\$112.50	\$0.00	\$0.00	\$250.00	\$7,606.73
Fox Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox River Grove	\$103,844.59	\$25.00	\$0.00	\$0.00	\$12,227.46	\$116,097.05
Port Barrington	\$670.83	\$0.00	\$0.00	\$0.00	\$0.00	\$670.83
Harvard	\$97,915.40	\$537.65	\$0.00	\$0.00	\$11,154.40	\$109,607.45
Hebron	\$13,478.65	\$250.00	\$0.00	\$0.00	\$687.00	\$14,415.65
Holiday Hills	\$5,749.08	\$0.00	\$0.00	\$0.00	\$804.93	\$6,554.01
Huntley	\$185,279.48	\$0.00	\$0.00	\$0.00	\$16,961.13	\$202,240.61
Huntley Fire Protection Dist.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Island Lake	\$54,268.07	\$0.00	\$0.00	\$0.00	\$5,202.00	\$59,470.07
Lake in the Hills	\$222,789.64	\$464.50	\$0.00	\$0.00	\$28,487.36	\$251,741.50
Lakemoor	\$27,636.19	\$0.00	\$0.00	\$0.00	\$1,777.00	\$29,413.19
Lakewood	\$34,494.54	\$0.00	\$0.00	\$0.00	\$2,299.00	\$36,793.54
Marengo	\$80,750.00	\$737.50	\$0.00	\$0.00	\$10,058.76	\$91,546.26
Mc Cullom Lake	\$36,066.16	\$192.50	\$0.00	\$0.00	\$2,491.00	\$38,749.66
McHenry	\$261,680.31	\$3,297.58	\$0.00	\$0.00	\$28,239.67	\$293,217.56
Oakwood Hills	\$31,329.75	\$0.00	\$0.00	\$0.00	\$2,601.00	\$33,930.75
Prairie Grove	\$34,436.46	\$0.00	\$0.00	\$0.00	\$3,441.75	\$37,878.21
Richmond	\$51,717.50	\$300.00	\$0.00	\$0.00	\$3,852.40	\$55,869.90
Spring Grove	\$79,922.93	\$1,466.65	\$0.00	\$0.00	\$10,102.59	\$91,492.17
Johnsburg	\$52,375.02	\$0.00	\$0.00	\$0.00	\$6,444.00	\$58,819.02
Union	\$1,387.88	\$0.00	\$0.00	\$0.00	\$72.00	\$1,459.88
Wonder Lake	\$32,545.84	\$0.00	\$0.00	\$0.00	\$3,928.00	\$36,473.84
Woodstock	\$253,221.64	\$1,554.75	\$0.00	\$0.00	\$33,125.18	\$287,901.57
Water Management	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
North Illinois Narcotics task forc	\$0.00	\$2,600.53	\$0.00	\$0.00	\$0.00	\$2,600.53
Metra Police	\$1,933.52	\$0.00	\$0.00	\$0.00	\$0.00	\$1,933.52
School Speed Limit Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$2,446.17	\$2,446.17
Park District Safety Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alden Township	\$665.30	\$0.00	\$0.00	\$0.00	\$0.00	\$665.30
Algonquin Township	\$2,970.42	\$0.00	\$0.00	\$0.00	\$0.00	\$2,970.42
Burton Township	\$317.28	\$0.00	\$0.00	\$0.00	\$0.00	\$317.28
Chemung Township	\$530.73	\$0.00	\$0.00	\$0.00	\$0.00	\$530.73
Coral Township	\$379.56	\$0.00	\$0.00	\$0.00	\$0.00	\$379.56
Dorr Township	\$1,484.16	\$0.00	\$0.00	\$0.00	\$0.00	\$1,484.16
Dunham Township	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
Grafton Township	\$959.12	\$0.00	\$0.00	\$0.00	\$0.00	\$959.12
Greenwood Township	\$1,816.54	\$0.00	\$0.00	\$0.00	\$0.00	\$1,816.54
Hartland Township	\$586.58	\$0.00	\$0.00	\$0.00	\$0.00	\$586.58
Hebron Township	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
Marengo Township	\$380.30	\$0.00	\$0.00	\$0.00	\$0.00	\$380.30
McHenry Township	\$4,383.15	\$0.00	\$0.00	\$0.00	\$0.00	\$4,383.15
Nunda Township	\$6,580.46	\$0.00	\$0.00	\$0.00	\$0.00	\$6,580.46
Richmond Township	\$1,226.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,226.40
Riley Township	\$306.84	\$0.00	\$0.00	\$0.00	\$0.00	\$306.84
Seneca Township	\$524.64	\$0.00	\$0.00	\$0.00	\$0.00	\$524.64
SUBTOTALS	\$2,421,511.65	\$16,154.66	\$0.00	\$0.00	\$277,730.56	

(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS

\$2,715,396.87

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTE TO REPORT J – ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying Report J – Annual Financial Report includes accounting for the year representing revenue earned by the Circuit Clerk's office and the distribution of funds held by the Circuit Clerk's office in an agency capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Agency Fund Financial Statements.

REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the McHenry County Circuit Court Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated February 29, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly Vuchow Kraus, LLP

Chicago, Illinois
February 29, 2016

REPORT ON COMPLIANCE WITH ILLINOIS CIRCUIT CLERK STATUTE LISTING
CRITERIA AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditors' Report

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Report on Compliance with Illinois Circuit Clerk Statute Listing Criteria

We have examined the McHenry County Circuit Clerk's compliance with Circuit Clerk statute listing criteria (listed as items A through E below) for the year ended November 30, 2015.

- A. Whether the Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. Whether the Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. Whether the Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. Whether the Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. Whether the Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to the Office of the Circuit Clerk.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

We believe that our examination provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our examination does not provide a legal determination of the McHenry County Circuit Clerk's compliance.

Opinion

In our opinion, the Circuit Clerk complied, in all material respects, with the types of compliance requirements referred to above for the year ended November 30, 2015.

Report on Internal Control Over Compliance

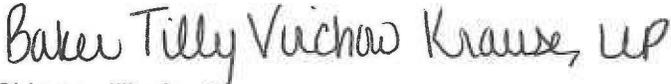
Management of McHenry County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered McHenry County Circuit Clerk's internal control over compliance that could have a direct and material effect on the requirements listed in the first paragraph of this report to determine our examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the requirements listed in the first paragraph of this report, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of McHenry County Circuit Clerk's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the compliance requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the requirements listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of our testing based on the compliance requirements of the Clerk of Courts Act. Accordingly, this report is not suitable for any other purpose.


Chicago, Illinois
February 29, 2016

REQUIRED COMMUNICATION BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois as of and for the year ended November 30, 2015, and have issued our report thereon dated February 29, 2016. This letter presents communications required by our professional standards.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, ATTESTATION STANDARDS AND THE CIRCUIT COURT AUDIT GUIDELINES

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit, we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

We also considered internal control over compliance with requirements that could have a direct and material effect on the financial statements in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk statutes and the *Circuit Clerk Audit Guidelines* as noted by the Clerk of Courts Act.

As part of obtaining reasonable assurance about whether the McHenry County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also, our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the McHenry County Circuit Clerk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the McHenry County Circuit Clerk's compliance with specified requirements.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to the Finance and Audit Committee at our meeting with them on January 14, 2016.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the McHenry County Circuit Clerk, 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 2015. We noted no transactions entered into by the Circuit Clerk during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

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. There were no estimates used in the preparation of the financial statements.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

There were no such misstatements identified.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit'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.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows the required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the McHenry County Circuit Clerk that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements for the year ended November 30, 2015, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the McHenry County Circuit Clerk in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the McHenry County Circuit Clerk other than audit services provided in connection with the audit of the current year's financial statements and the non-audit services of financial statement preparation, which, in our judgment, does not impair our independence.

The nonaudit services do not constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

OTHER AUDIT FINDINGS OR ISSUES

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

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

OTHER MATTERS

We were engaged to report on the supplementary information. With respect to the supplementary information 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, 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.

RESTRICTIONS ON USE

This information is intended solely for the use of the County board, the Clerk of the Circuit Court, management, the pass-through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois, and is not intended to be, and should not be, used by anyone other than the specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Vuchow Krauss, LLP

Chicago, Illinois
February 29, 2016

MANAGEMENT REPRESENTATIONS



KATHERINE M. KEEFE
Clerk of the Circuit Court

22nd JUDICIAL CIRCUIT MCHENRY COUNTY

2200 N. Seminary Avenue
Woodstock, IL 60098
www.mchenrycircuitclerk.org

Civil Division
815.334.4310

Criminal/Traffic/Juvenile Division
815.334.4190

Felony/Misdemeanor Division
815.334.4313

February 29, 2016

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the McHenry County Circuit Clerk, a department of the County of McHenry, Illinois as of November 30, 2015 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the McHenry County Circuit Clerk Agency Fund, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds and other financial information as required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

6. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
7. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
8. Guarantees, whether written or oral, under which the McHenry County Circuit Clerk is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

9. 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 financial records and related data, 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.
10. 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.
11. 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 where the fraud could have a material effect on the financial statements.
12. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
13. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
14. There are no known related parties or related party relationships and transactions of which we are aware.

Other

15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
16. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
17. The McHenry County Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

18. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all federal, state, and local 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.
19. There are no:
 - a. Violations or possible violations of federal, state, and local laws or regulations or provisions of contracts and grant agreements, 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.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
20. In regards to the financial statement preparation nonattest service performed by you, we have 1) accepted all management responsibilities; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation

This nonattest service does not constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
21. The McHenry County Circuit Clerk, a department of the County of McHenry, Illinois 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.
22. The McHenry County Circuit Clerk, a department of the County of McHenry, Illinois has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
23. The financial statements properly classify all activities.
24. The McHenry County Circuit Clerk, a department of the County of McHenry, Illinois has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
25. Deposits and investment securities are properly classified as to risk, and investments are properly valued. Collateralization agreements with financial institutions, if any, have been properly disclosed.
26. With respect to the supplementary information, (SI):
 - a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI 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.

b. If the SI 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 auditor's report thereon.

27. With respect to the Circuit Clerk Audit Guidelines, amended March 2014 (the Guide): The Circuit Clerk management asserts that an evaluation has been performed and the office has materially complied with the following matters (Appendix D-2, of the Circuit Clerk Audit Guidelines, amended March 2014):

- a. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- b. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- c. The Circuit Clerk has timely assessed and distributed funds in accordance with the purpose authorized by law.
- d. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- e. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.
- f. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth by the State of Illinois Administrative Office of the Illinois Courts (AOIC), relating to the processing of fines, fees, and costs, and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of these laws, including the results of other audits or program reviews.
- g. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- h. We have made available to you all documentation related to the compliance requirements, including information related to the Guide and the AOIC.

Sincerely,

McHenry County Circuit Clerk, a department of the County of McHenry, Illinois

Signed: Laura M. Hart

Laura Hart, Fiscal Operations Manager

Signed: Katherine M. Keefe

Katherine M. Keefe, Clerk of the Circuit Court