

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

FINANCIAL STATEMENT

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2017

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 Statement

We have audited the accompanying financial statement of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois, as of November 30, 2017, and the related notes to the financial statement which collectively comprise the McHenry County Circuit Clerk's financial statement, as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to the Circuit Clerk's preparation and fair presentation of the financial statement 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 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 statement.

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the assets and liabilities of the Circuit Clerk's agency fund as of November 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statement presents only the Circuit Clerk agency fund and does not purport to, and does not present fairly the financial position of the County of McHenry, Illinois, as of November 30, 2017, 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 statement. Such missing information, although not a part of the financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. Our opinion on the financial statement is not affected by this missing information.

Supplementary Information

Our audit for the year ended November 30, 2017 was conducted for the purpose of forming an opinion on the financial statement 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 statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement for the year ended November 30, 2017, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, 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 statement as a whole for the year ended November 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2018 on our consideration of the 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 the Circuit Clerk's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 14, 2018

MCHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

AGENCY FUND BALANCE SHEET

As of November 30, 2017

ASSETS	
Cash and deposits	<u>\$ 4,330,972</u>
LIABILITIES	
Bond escrow	\$ 3,214,821
Due to other governments	503,990
Other liabilities	<u>612,161</u>
TOTAL LIABILITIES	<u>\$ 4,330,972</u>

McHENRY COUNTY CIRCUIT CLERK
McHenry County, Illinois

NOTES TO FINANCIAL STATEMENT
As of and for the Year Ended November 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of McHenry County, Illinois (County), has 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 assets and liabilities. 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 STATEMENT
As of and for the Year Ended November 30, 2017

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 – CASH AND DEPOSITS

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

	Cash and Deposits	Bank Balance	Associated Risks
Petty cash	\$ 1,600	\$ -	Not applicable
Demand deposits	2,279,372	2,400,681	Custodial credit risk
Certificates of deposit	2,050,000	2,051,246	Custodial credit risk
Total Cash and Deposits	\$ 4,330,972	\$ 4,451,927	

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, 2017, the banks had pledged various government securities in the amount of \$4,049,956 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, 2017, 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, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES

For the Year Ended November 30, 2017

	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 2,906,738	\$ 4,806,961	\$ 4,498,878	\$ 3,214,821
Due to Other Governments:				
Due to County Treasurer:				
Clerk's Fees and Costs				
Percentage fee	-	629,098	629,098	-
Clerk fees	-	1,547,404	1,547,404	-
Bail bond cost - 10%	-	282,080	282,080	-
Final order costs	-	55,985	55,985	-
Administration fee from state	-	1	1	-
Jury fees - civil	-	73,913	73,913	-
Copy fees	-	55,656	55,656	-
County court fees	-	164,622	164,622	-
Electronic citation fee	-	32,090	32,090	-
Sheriff fees	-	90,135	90,135	-
Sheriff marine patrol-state	-	4,214	4,214	-
Sheriff fines	-	685,571	685,571	-
District # 2 state police fines	-	15,640	15,640	-
District #15 state police fines	-	83,271	83,271	-
Sheriff DUI	1,995	45,994	43,434	4,555
Sheriff bond fee	-	70,395	70,395	-
Periodic imprisonment	-	6,470	6,470	-
Court security fees	-	488,504	488,504	-
State's attorney fees	-	93,932	93,932	-
Public defender fees	-	17,997	17,997	-
Mental health fee	-	118,450	118,450	-
Juvenile: legal fees for representing minors	-	1,492	1,492	-
Probation and court services fund	-	272,108	272,108	-
Juvenile probation fees	-	38,768.00	38,768.00	-
Attorney general - electronic monitoring	-	1,962.00	1,962.00	-
Adoption investigation fees	-	550.00	550.00	-
Juvenile drug abuse fund	-	13,109.00	13,109.00	-
Parental Reimbursement fund	-	25,913.00	25,913.00	-
Court automation fund	-	508,798.00	508,798.00	-
Domestic violence surv fee	-	572.00	572.00	-
Drug court fee	-	55,995.00	55,995.00	-
Drug addiction services	-	4,680.00	4,680.00	-
First offender program fee	-	7,835.00	7,835.00	-
Court document storage fund	-	485,002.00	485,002.00	-
Construction zone fee	-	250.00	250.00	-
Operations and administration fund	-	95,876.00	95,876.00	-
Law library fund	-	172,386.00	172,386.00	-
Secretary of state investigation	-	71.00	71.00	-
Drug fund	-	84,830.00	84,830.00	-
Collection Interest	-	130,960.00	130,960.00	-
Interest	-	27,170.00	27,170.00	-
Sub-total	1,995	6,489,749	6,487,189	4,555
Due to Municipalities, Townships and Other Local Governments:				
Municipal fines	172,927	2,034,723	2,057,633	150,017
Local anti-crime programs	4,243	45,349	45,333	4,259
Township fines	4,840	46,817	46,595	5,062
McHenry County Sheriff department police vehicle fine	1,897	23,744	23,532	2,109
McHenry County Sheriff department electronic citation	289	3,450	3,431	308
McHenry County Sheriff department warrant execution	2,436	21,247	21,686	1,997
Sheriff auto expungement	160	980	1,140	-
Municipal auto expungement	50	1,800	1,740	110
Sheriff civil law	904	5,751	6,625	30
Municipal civil law	365	10,757	10,250	872
Municipal attorney's fees	16,271	199,561	200,622	15,210
Municipal police vehicle fines	9,614	117,649	118,335	8,928
Municipal electronic citation	1,383	17,001	16,981	1,403
Municipal warrant execution	721	7,631	7,676	676
Municipal police fees (DUI)	9,910	145,672	145,783	9,799
Municipal drug fines	1,103	12,017	12,427	693
Municipal narcotics task force	188	2,992	3,180	-
Child advocacy center	12,637	150,991	151,807	11,821
Sub-total	239,938	2,848,132	2,874,776	213,294

(Continued)

MCHEMRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)

For the Year Ended November 30, 2017

	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to State Agencies:				
District #2 overweight fines	\$ 11,680	\$ 66,944	\$ 75,741	\$ 2,883
District #15 overweight fines	-	1,144	487	657
District #2 state police DUI fines	-	350	350	-
District #2 state police vehicle fines	-	1,143	1,043	100
District #2 state police electronic citation	-	54	54	-
District #15 state police DUI fines	374	3,370	3,174	570
District #15 state police vehicle fines	480	4,390	4,510	360
Illinois Department of Natural Resources police vehicle	40	219	239	20
Illinois Department of Natural Resources electronic citation	4	66	68	2
Sheriff overweight district 2 electronic citation	8	-	6	2
State percent fee	19,597	273,554	274,087	19,064
Illinois Department of Conservation Fund	1,332	16,357	17,689	-
Traffic and criminal surcharge fund	92,281	1,012,614	1,022,310	82,585
Traffic DUI fines	4	20	24	-
Camera grant fund	21,348	253,231	252,933	21,646
Leads maintenance fund	9,616	101,243	102,829	8,030
Drivers education fund	11,681	133,775	135,036	10,420
Violent crimes victims assistance fund	36,195	414,622	418,740	32,077
CR justice information project	571	5,513	5,739	345
Prisoner review board	300	3,667	3,679	288
Arbitration fee	5,296	77,144	77,080	5,360
ISP drug traffic prevention	-	1,538	1,538	-
Access to justice fee	1,324	19,272	19,256	1,340
Supreme court e-business fee	6,066	86,737	86,787	6,016
State crime lab fund	3,010	20,144	21,772	1,382
North IL regional crime lab	-	1,080	1,080	-
DUI Equipment State percentage	18,947	217,802	221,175	15,574
Domestic violence shelter and service	7	4	11	-
Drug treatment fund	17,059	101,140	113,442	4,757
Rejection of award	800	7,800	7,600	1,000
Sexual assault services	7	4	11	-
Conservation police op assistance	229	5,067	5,110	186
Abandoned property relief	22,919	249,466	255,725	16,660
Trauma center fund	10,081	104,440	106,535	7,986
Construction zone fine	125	6,858	6,008	975
Spinal cord research fund	351	3,998	4,058	291
Fire prevention fund	1,249	18,107	17,746	1,610
Fire truck revolving loan	1,174	17,504	17,100	1,578
Sex offender registration	415	4,015	4,430	-
State police public safety fund	88	587	660	15
State police service fund	617	6,698	6,872	443
Performance enhancing	-	100	100	-
State attorney appellate prosecutor	240	3,110	3,232	118
State police op assistance	24,418	308,784	310,519	22,683
Capital projects fund	14,764	91,963	101,944	4,783
Criminal justice information projects fund	8,988	98,784	101,108	6,664
Guardianship fee	1,900	21,005	21,385	1,520
Roadside memorial fund	2,149	27,456	27,369	2,236
George Baily memorial fund	69	593	627	35
Foreclosure prevention	3,626	41,160	41,944	2,842
DNA analysis fee	726	15,479	15,167	1,038
Sub-total	<u>352,155</u>	<u>3,850,115</u>	<u>3,916,129</u>	<u>286,141</u>
Total Due to Other Governments	<u>594,088</u>	<u>13,187,996</u>	<u>13,278,094</u>	<u>503,990</u>
Other Liabilities:				
Child support enforcement fund	-	85,511	85,511	-
Restitution payable	5,028	390,628	393,906	1,750
Out of county bond transfer	-	208,655	208,655	-
Recorder filing fee	-	500	500	-
Trust account	372,217	153,256	135,660	389,813
Sheriff civil process fee	75	1,197	1,272	-
Bond transfer account	-	3,868,329	3,868,329	-
Court ordered trust account	92,003	806	-	92,809
Electronic funds paydown	39,332	42,245	-	81,577
Traffic safety school	31,305	446,243	441,208	36,340
ISP expungement	7,620	7,380	6,840	8,160
Collection interest	-	23,430	23,430	-
Out of county warrant execute	70	12,132	12,102	100
Working cash fund	1,612	-	-	1,612
Refunds and miscellaneous	-	42,339	42,339	-
Total Other Liabilities	<u>549,262</u>	<u>5,282,651</u>	<u>5,219,752</u>	<u>612,161</u>
TOTAL LIABILITIES	<u>\$ 4,050,088</u>	<u>\$ 23,277,608</u>	<u>\$ 22,996,724</u>	<u>\$ 4,330,972</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

MCHENRY COUNTY

22 JUDICIAL CIRCUIT

FISCAL YEAR ENDING **NOVEMBER** 2017

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED <small>(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.)</small>	SECTION A TOTAL	\$2,015,038.11
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$508,797.65
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$85,511.09
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$485,001.82
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$95,875.95
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$32,089.57
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$158,129.82	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$12,663.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$170,792.82
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$3,393,107.01

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	\$1,690,205.00

(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	55
	(ii) PART TIME:	0

SECTION A (1,2) TOTAL **\$1,794,955.00**

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

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	\$377,153.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL **\$377,153.00**

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	\$0.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL **\$0.00**

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$453,932.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL **\$453,932.00**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL **\$96,884.00**

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 **\$41,500.00**

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

CLICK HERE TO GO TO ATTACHMENT A	SECTION G TOTAL	\$36,244.00
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PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL **\$2,800,668.00**

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.)	\$1,146,881.03
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$35,567,408.24

SECTION A TOTAL **\$36,714,289.27**
[THIS AMOUNT FORWARDED TO PAGE 7](#)

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

a. ALL EXCEPT DRUG FINES	\$2,069,623.02
b. DRUG FINES	\$12,427.15
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$288,774.84
SUBTOTAL 1-a,b,c,d,e	\$2,370,825.01

1.1) DRUG TASK FORCE

\$3,179.99

2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$46,595.45
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
SUBTOTAL 2-a,b,c	\$46,595.45

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

[CLICK HERE TO GO TO ATTACHMENT B](#)

SUBTOTAL SECTION B (1,1.1,2)

\$2,420,600.45

3) COUNTY

a. CRIMINAL FINES	\$341,235.93
b. TRAFFIC FINES	\$451,010.83
c. DRUG FINES	\$72,573.39
d. CRIME LABORATORY FUND	\$1,080.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$4,213.96
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$696,814.48
SUBTOTAL 3-a,b,c,d,e,f,g	\$1,566,928.59

[CLICK HERE TO GO TO ATTACHMENT C](#)

SUBTOTAL SECTION B (1,1.1,2,3)

\$3,987,529.04

[THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5](#)

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

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$17,598.31
2. ROAD FUND (OVERWEIGHTS)	\$76,233.69
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$1,537.50
5. STATE CRIME LABORATORY FUND	\$21,772.10
6. STATE POLICE DUI FUND	\$3,922.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$418,740.19
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,022,334.10
9. DRIVERS EDUCATION FUND	\$135,036.45
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$10.80
11. DRUG TREATMENT FUND	\$113,441.62
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$10.80
14. TRAUMA CENTER FUND	\$106,534.91
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$274,087.41
17. GENERAL REVENUE FUND	\$221,175.20
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$13,108.52
20. SECRETARY OF STATE EVIDENCE FUND	\$71.21
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	\$4,057.85
36. FIRE PREVENTION FUND	\$17,745.91
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$4,430.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$102,883.29
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$15,167.17
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$255,724.70
45. LUMP SUM SURCHARGE*	\$252,933.02

SUBTOTAL 4 (1-45) \$ 3,078,556.75

[THIS AMOUNT FORWARDED TO PAGE 5](#)

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

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued	SUBTOTAL SECTION B(1,1.1, 2, 3)	\$3,987,529.04
	AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$ 3,078,556.75
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46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$101,943.82
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$100.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$17,099.51
54. FORECLOSURE PREVENTION PROGRAM FUND	\$41,944.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$101,108.00
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	\$3,678.50
63. ROADSIDE MEMORIAL FUND	\$27,369.01
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$6,871.73
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$310,518.59
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$5,492.90
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$6,008.38
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$5,110.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$5,738.61
78. STATE POLICE SERVICES FUND	\$7,500.12
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$21,384.50
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$19,256.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$3,232.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$86,787.00
85. GEORGE BAILEY MEMORIAL FUND	\$627.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$0.00

	SUBTOTAL 4 (46-999)	\$ 771,769.67
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[CLICK HERE TO GO TO ATTACHMENT D](#)

	SUBTOTAL 4 (1-999)	\$ 3,850,326.42
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	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 7,837,855.46
	THIS AMOUNT FORWARDED TO PAGE 7	

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$79,628.93	
(b) RECORDS AUTOMATION FUND	\$22,137.70	
	SUBTOTAL (1-a,b)	\$101,766.63
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$187,467.98	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$488,503.67	
	SUBTOTAL (2-a,b)	\$675,971.65
3. COUNTY LAW LIBRARY FUND		\$172,386.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$164,621.94
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$17,997.38	
(b) JUVENILE REPRESENTATION	\$1,492.00	
	SUBTOTAL (6 -a,b)	\$19,489.38
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$200,621.89
9. PROBATION AND COURT SERVICES FUND		\$310,876.20
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$77,080.00	
(b) REJECTION OF AWARD	\$7,600.00	
	SUBTOTAL (11-a,b)	\$84,680.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$14,218.50
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		\$441,208.48
17. COUNTY JAIL MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$571.50
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		\$151,807.41
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$55,994.61
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$118,450.48
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$4,680.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$25,912.50
	SECTION C TOTAL	\$2,543,257.17

[CLICK HERE TO GO TO ATTACHMENT E](#)

[THIS AMOUNT FORWARDED TO PAGE 7](#)

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

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$393,906.06
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$6,470.24	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$6,470.24
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$16,765.33
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$4,339.22
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$6,229.23	
b. FROM ALL OTHER CASE CATEGORIES	\$108,326.02	
	SUBTOTAL (6-a,b)	\$114,555.25
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$45,332.53
8. REFUND AND RETURNS		
a. BAIL	\$1,080,864.58	
b. OTHER	\$42,200.41	
	SUBTOTAL (8-a,b)	\$1,123,064.99
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (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 BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$244,187.87

[CLICK HERE TO GO TO ATTACHMENT F](#)

SECTION D TOTAL

\$1,948,621.49

[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$36,714,289.27
	SECTION B TOTAL (From PartIII.StateFunds2)	\$7,837,855.46
	SECTION C TOTAL (From PartIII.C)	\$2,543,257.17
	SECTION D TOTAL (From PartIII.D)	\$1,948,621.49
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$49,044,023.39

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	OTHER	TOTALS
Algonquin	\$150,891.90	\$173.75	\$0.00	\$0.00	\$26,827.93	\$177,893.58
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	\$2.00	\$2.00
Bull Valley	\$76,941.44	\$12.50	\$0.00	\$0.00	\$7,957.84	\$84,911.78
Cary	\$97,674.05	\$135.00	\$0.00	\$0.00	\$15,947.32	\$113,756.37
McHenry County Conservation Dis	\$5,835.44	\$250.00	\$0.00	\$0.00	\$315.00	\$6,400.44
McHenry County College	\$0.00	\$0.00	\$0.00	\$0.00	\$112.00	\$112.00
Crystal Lake	\$275,160.18	\$1,911.00	\$0.00	\$0.00	\$48,598.16	\$325,669.34
Crystal Lake Park District	\$5,265.91	\$377.50	\$0.00	\$0.00	\$198.00	\$5,841.41
Fox Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox River Grove	\$83,967.46	\$250.00	\$0.00	\$0.00	\$6,995.74	\$91,213.20
Port Barrington	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
Harvard	\$86,729.54	\$668.75	\$0.00	\$0.00	\$11,142.53	\$98,540.82
Hebron	\$8,575.77	\$0.00	\$0.00	\$0.00	\$562.00	\$9,137.77
Holiday Hills	\$9,992.18	\$0.00	\$0.00	\$0.00	\$836.00	\$10,828.18
Huntley	\$157,860.73	\$0.00	\$0.00	\$0.00	\$14,555.00	\$172,415.73
Huntley Fire Protection District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Island Lake	\$151,850.72	\$225.00	\$0.00	\$0.00	\$21,331.42	\$173,407.14
Lake County MEG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lake in the Hills	\$146,641.64	\$481.25	\$0.00	\$0.00	\$28,058.68	\$175,181.57
Lakemoor	\$12,279.56	\$687.50	\$0.00	\$0.00	\$1,345.48	\$14,312.54
Lakewood	\$29,210.83	\$0.00	\$0.00	\$0.00	\$1,495.00	\$30,705.83
Marengo	\$60,853.48	\$437.50	\$0.00	\$0.00	\$8,522.00	\$69,812.98
McCullom Lake	\$24,580.47	\$0.00	\$0.00	\$0.00	\$2,989.00	\$27,569.47
McHenry	\$260,561.98	\$4,271.75	\$0.00	\$0.00	\$33,084.40	\$297,918.13
Oakwood Hills	\$27,158.45	\$0.00	\$0.00	\$0.00	\$2,802.00	\$29,960.45
Prairie Grove	\$72,113.83	\$0.00	\$0.00	\$0.00	\$7,484.00	\$79,597.83
Richmond	\$50,933.50	\$0.00	\$0.00	\$0.00	\$4,333.00	\$55,266.50
Spring Grove	\$75,276.59	\$1,281.25	\$0.00	\$0.00	\$11,194.00	\$87,751.84
Johnsburg	\$28,535.27	\$315.00	\$0.00	\$0.00	\$6,210.40	\$35,060.67
Union	\$768.38	\$0.00	\$0.00	\$0.00	\$68.00	\$836.38
Wonder Lake	\$13,713.11	\$0.00	\$0.00	\$0.00	\$1,556.00	\$15,269.11
Woodstock	\$156,125.61	\$949.40	\$0.00	\$0.00	\$22,974.94	\$180,049.95
Water Management	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
North Illinois Narcotics Task Force	\$0.00	\$3,179.99	\$0.00	\$0.00	\$0.00	\$3,179.99
Metra	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Speed Limit Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$1,277.00	\$1,277.00
Park District Safety Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alden Township	\$668.68	\$0.00	\$0.00	\$0.00	\$0.00	\$668.68
Algonquin Township	\$6,218.32	\$0.00	\$0.00	\$0.00	\$0.00	\$6,218.32
Burton Township	\$344.62	\$0.00	\$0.00	\$0.00	\$0.00	\$344.62
Chemung Township	\$628.68	\$0.00	\$0.00	\$0.00	\$0.00	\$628.68
Coral Township	\$689.86	\$0.00	\$0.00	\$0.00	\$0.00	\$689.86
Dorr Township	\$2,970.64	\$0.00	\$0.00	\$0.00	\$0.00	\$2,970.64
Dunham Township	\$558.10	\$0.00	\$0.00	\$0.00	\$0.00	\$558.10
Grafton Township	\$889.50	\$0.00	\$0.00	\$0.00	\$0.00	\$889.50
Greenwood Township	\$3,365.99	\$0.00	\$0.00	\$0.00	\$0.00	\$3,365.99
Hartland Township	\$1,040.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.96
Hebron Township	\$370.30	\$0.00	\$0.00	\$0.00	\$0.00	\$370.30
Marengo Township	\$2,063.60	\$0.00	\$0.00	\$0.00	\$0.00	\$2,063.60
McHenry Township	\$15,644.71	\$0.00	\$0.00	\$0.00	\$0.00	\$15,644.71
Nunda Township	\$6,491.72	\$0.00	\$0.00	\$0.00	\$0.00	\$6,491.72
Richmond Township	\$2,683.12	\$0.00	\$0.00	\$0.00	\$0.00	\$2,683.12
Riley Township	\$243.46	\$0.00	\$0.00	\$0.00	\$0.00	\$243.46
Seneca Township	\$1,723.19	\$0.00	\$0.00	\$0.00	\$0.00	\$1,723.19
SUBTOTALS	\$2,116,218.47	\$15,607.14	\$0.00	\$0.00	\$288,774.84	
(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$2,420,600.45

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.

[Click here to see examples of items that may or may not appear on Attachment B](#)

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTE TO REPORT J – ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2017

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 Statement.

REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
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 statement of the McHenry County Circuit Court Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois, as of November 30, 2017, and the related notes to the financial statement, which collectively comprise the Circuit Clerk's financial statement, and have issued our report thereon dated March 14, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, 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 statement, 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 statement 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statement is 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 Virchow Krause, LLP

Chicago, Illinois
March 14, 2018

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

Independent Accountants' 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

Compliance with Circuit Clerk Statute Listing Criteria

We have examined the McHenry County Circuit Clerk's (Circuit Clerk) compliance with the requirements listed below during the year ended November 30, 2017. The management of the Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Circuit Clerk's compliance based on our examination.

- 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 monies 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 as identified in the Circuit Clerk Audit Guide.
- 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.

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 (Act); and the *Circuit Clerk Audit Guidelines* as noted by the Act. Those standards, the Act, and the Circuit Clerk Audit Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether the Circuit Clerk complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the Circuit Clerk complied with the specific requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination of the Circuit Clerk's compliance with the specified requirements.

In our opinion, the Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during for the year ended November 30, 2017.

Internal Control Over Compliance

Management of the 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 the Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the 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 in the Clerk of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, 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 the 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.

The purpose of this report is solely to describe the scope of our testing of compliance and internal control over compliance and the results of our testing based on the annual audit requirements of the Clerk of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 14, 2018

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 statement of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois as of November 30, 2017, and have issued our report thereon dated March 14, 2018. 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 statement. 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 statement prepared by management with your oversight is 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 statement, 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 statement 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 statement 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 Circuit Clerk's financial statement is 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 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 Circuit Clerk's compliance with specified requirements.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENT

Our responsibility does not extend beyond the audited financial statement 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 4, 2018.

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 Circuit Clerk, are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2017. 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 statement 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 statement 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 statement.

Financial Statement Disclosures

The disclosures in the notes to the financial statement 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.

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 statement 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 statement 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 REPRESENTATION

We have requested certain representation 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 Circuit Clerk that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statement for the year ended November 30, 2017, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the 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 Circuit Clerk other than audit services provided in connection with the audit of the current year's financial statement and the non-audit services of financial statement preparation and adjusting journal entries, which, in our judgment, do 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 the 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.

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 statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

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 Virchow Krause, LLP

Chicago, Illinois
March 14, 2018

MANAGEMENT REPRESENTATION



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

March 14, 2018

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 statement of the McHenry County Circuit Clerk, a department of the County of McHenry, Illinois as of November 30, 2017 and for the year then ended for the purpose of expressing an opinion as to whether the financial statement presents 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 statement 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 statement 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 statement includes 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 statement 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 statement 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 statement.

6. All material transactions have been recorded in the accounting records and are reflected in the financial statement.
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 statement, 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 statement 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 statement.
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 statement.
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 statement 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 nonattest services performed by you listed below, 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

None of these nonattest services 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 statement properly classifies all funds and 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, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
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.

March 14, 2018

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b. If the SI is not presented with the audited financial statement, we will make the audited financial statement 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 November 2017 (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 November 2017):

- 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