Ordinance of the County Board Of  
Fayette County, Illinois

WHEREAS, the Finance Committee of the Fayette County Board determined the amount of money estimated and deemed necessary to meet and defray the legal liabilities and necessary expenses that were anticipated to be incurred from December 1, 2020 through November 30, 2021, and listed their specific detailed general fund budget and special fund budgets by itemizing county expenditures for the fiscal year ending November 30, 2021; and

WHEREAS, the Fayette County Board concurred with the Finance Committee findings and adopted the Fayette County, Illinois Budget Appropriations and Tax Levy Ordinance for the fiscal year ending November 30, 2021, and

WHEREAS, since the adoption of the Budget Appropriation and Tax Levy Ordinance for the fiscal year ending November 30, 2021 the county in normal course of business has identified required clerical edits and necessary realignments; and

WHEREAS, the County Board sees fit to amend the previously approved Budget Appropriation parts of the Budget Appropriation and Tax Levy Ordinance.

NOW THEREFORE, BE IT ORDAINED by the Fayette County Board that the following recommended budget amendments to the E-Citation Fund are hereby adopted for the fiscal year ending November 30, 2021.

<table>
<thead>
<tr>
<th>Item Code</th>
<th>Amended item</th>
<th>Previous Amount</th>
<th>Changed to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
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<tr>
<td>071-000-4200</td>
<td>E-CITATION FEES</td>
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<td>$28,000</td>
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<td>Expense</td>
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<tr>
<td>071-000-5100</td>
<td>EQUIPMENT PURCHASE</td>
<td>$4,000.00</td>
<td>$8,500</td>
</tr>
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</table>

PRESENTED, APPROVED and ORDAINED by the Fayette County Board in regular session on September 14, 2021.

Jennifer Waggner, Chairperson

ATTEST:

Jessica Barker, County Clerk
(This page intentionally left blank)
This Agreement for Professional Services (the “Agreement”) is by and between the Fayette County Board, Fayette County Illinois, an incorporated body politic in the State of Illinois, with its principal office at 221 S 7th St, Vandalia, IL 62471 (hereinafter the “County”), and Community Resource Center Inc whose principal office is in Centralia, IL, and is part of the Offices of Other Health Practitioners Industry (hereinafter “CRC”).

WHEREAS, the Fayette County Board has defined a strategy for the use of American Rescue Plan Act State And Local Fiscal Recovery Funds to develop enhance support and counseling resources for substance abuse for residents of Fayette County, and

WHEREAS, The United States Treasury Department was tasked with administration of the American Rescue Plan Act and issued instructions, criteria, and limitations for the use of funds provided by the American Rescue Plan Act compiled titled as U.S. TREASURY INTERIM FINAL RULE & GUIDANCE FOR STATE AND LOCAL FISCAL RECOVERY FUNDS (31 CFR Part 35 / RIN 1505-AC77) henceforth U.S. TREASURY INTERIM FINAL REPORT, and

WHEREAS, County finds that the CRC is willing to perform certain work hereinafter described in accordance with the provisions of this Agreement; and

WHEREAS, County finds that the CRC is qualified to perform the work, all relevant factors considered, and that such performance will be in the furtherance of County’s business.

NOW THEREFORE, in consideration of the mutual covenants set forth herein and intending to be legally bound, the parties here to agree as follows:

1. **SERVICE DEFINITION** – The CRC shall provide the following (“Services”) to County:
   1.1. Recruit and hire Peer Support Recovery Specialist (individuals in the community who are in full and sustained recovery, who have lived experiences) who with adequate training and supervision, after two years, can become Certified Peer Support Specialist through a state certification. During the two years of training and supervision can provide support and advocacy to individuals in substance use treatment services at Community Resource Center and help them meet with needs to reduce barriers to full recovery. Review, recommend required changes and provide approval signatures for required documents for the Illinois Department of Transportation (IDOT).
   1.2. Hire full time assessment specialist to increase access to treatment, increase treatment hours, increase immediate access, and reduce the time from assessment to treatment. Within 2 years of training and supervision this person can also become CADC (Certified Addiction and Drug Counselor) increasing the workforce for treatment of substance use disorders.
   1.3. Provide funding to meet needs of individuals in treatment such as housing, transportation, communication, employment, education, health (dental, medical, vision), miscellaneous fees, outstanding bills (Water, Electric), other identified needs.
1.4. CRC shall develop the above resources with a goal of their becoming self-funding after two years.

2. SERVICE DELIVERY — The CRC shall provide the agreed services in the following manner:
2.1. Provide services within Fayette County, Illinois in facilities suitable for the service rendered.

3. PAYMENT, INVOICING, AND TERMS
3.1. Fayette County shall provide to Community Resource Center funds in the form of a local grant with required quarterly reporting on both operational and financial metrics required to ensure compliance with the American Recovery Plan guidance provided by the US Treasury.
3.1.1. On or about October 1, 2021, County will provide CRC with funds equaling Two Hundred Fifty Thousand Dollars ($250,000.00) to accomplish the goals defined in Section 1 above.
3.1.2. On or about July 1, 2022, County shall review the progress and accomplishments of CRC about the goals stated in Section 1 above.
3.1.2.1. CRC failure to accomplish the stated goals shall result in termination of this agreement.
3.2. CRC successful progress in accomplishing the stated goals shall result in additional payment of Two Hundred Fifty Thousand Dollars ($250,000.00) to accomplish the goals defined in Section 1 above.
3.3. No further payments shall be paid to CRC under this agreement.

4. TERM/TERMINATION
4.1. The initial term of this Agreement is one year from initial payment.
4.2. This Agreement may be extended by Fayette County, Illinois pursuant to section 3.2 above.
4.3. Termination of this agreement shall result in no further obligation of Fayette County, Illinois for expenses beyond the initial payment.

5. STANDARD CARE
5.1. The CRC warrants that Services shall be performed by personnel possessing competency consistent with applicable industry standards. No other representation, express or implied, and no warranty or guarantee are included or intended in this Agreement, or in any report, opinion, deliverable, work product, document or otherwise.

6. LIABILITY
6.1. Limitation: Fayette County assumes no liability, nor indemnifies CRC for any third-party claims arising out of services rendered by the CRC.
6.2. Remedy: County's exclusive remedy for any claim arising out of or related to this Agreement will be for the CRC, upon receipt of written notice, either (i) to use commercially reasonable efforts to cure, at its expense, the matter that gave rise to the claim for which the CRC is at fault, or (ii) return to County the fees paid by County to the CRC for the service provided that gives rise to the claim.
7. MISCELLANEOUS

7.1. Severability: Should any part of this Agreement for any reason be declared invalid, such decision shall not affect the validity of any remaining provisions, which remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid portion thereof eliminated, and it is hereby declared the intention of the parties that they would have executed the remaining portion of the Agreement without including any such part, parts, or portions which may, for any reason, be hereafter declared invalid. Any provisions shall nevertheless remain in full force and effect in all other circumstances.

7.2. Modification and Waiver: Waiver of breach of this Agreement by either part shall not be considered a waiver of any other subsequent breach.

7.3. Independent Contractor: The CRC is an independent contractor of County.

7.4. Representation; Counterparts: Each person executing this Agreement on behalf of a party hereto represents and warrants that such person is duly and validly authorized to do so on behalf of such party, with full right and authority to execute this Agreement and to bind such party with respect to all its obligations hereunder. This Agreement may be executed by (original or faxed signature) in counterparts, each of which shall be deemed an original, but all of which taken together shall constitute but one and the same instrument.

7.5. Cooperation: County will cooperate with the CRC in taking actions and executing document, as appropriate, to achieve the objectives of this Agreement. County agrees that the CRC’s performance is dependent on County’s timely and effective cooperation with the CRC. Accordingly, County acknowledges that any delay by County may result in the CRC being released from an obligation or scheduled deadline or in County having to pay extra fees for the CRC’s agreement to meet specific obligation or deadline despite of delay.

7.6. Governing Law and Construction: This Agreement will be governed by and construed in accordance with the laws of Illinois, without regard to the principles of conflicts of law. The language of this Agreement shall be deemed to be the result of negotiation among the parties and shall not be construed strictly for or against any party.

7.7. Entire Agreement: Survival: This Agreement, including any Exhibits, states the entire Agreement between the parties and supersedes all previous contracts, proposals, oral or written, and all other communications between the parties regarding the subject matter hereof, and supersedes any and all prior understandings, representations, warranties, agreements or contracts (oral or written) between County and the CRC regarding the subject matter hereof. This Agreement may only be amended by an agreement in writing executed by the parties hereto.

7.8. Use By Third Parties: Work performed by the CRC pursuant to this Agreement are only for the purpose intended and may be misleading if used in another context. County agrees not to use any documents produced under this Agreement for anything other than the intended purpose without the CRC’s written permission. This Agreement shall, therefore, not create any rights or benefits to parties other than to County and the CRC.
SUBSTANCE ABUSE DISORDER COUNSELING

IN WITNESS WHEREOF, The parties hereto have executed this Agreement.

Fayette County Clerk, Illinois

By: 

Printed: Jennifer Wagoner

Date: 9-7-21

Community Resource Center, INC

By: 

Printed: 

Date: 

Notice To:

Fayette County, Illinois
221 S 7th St
Vandalia, IL 62471
SUBSTANCE ABUSE DISORDER COUNSELING

IN WITNESS WHEREOF, The parties hereto have executed this Agreement.

Fayette County Clerk, Illinois

By: ___________________________

Printed: Jennifer Wagener

Date: ___________________________

Community Resource Center, INC

By: ___________________________

Printed: _________________________

Date: 9/15/21

Notice To:

Fayette County, Illinois
221 S 7th St
Vandalia, IL 62471

Notice To:

Community Resource Center
904 Martin Luther King
Centreville, IL 62418
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RESOLUTION

WHEREAS, The County of Fayette, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Fayette, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

VILLAGE OF SHOBONIER LOTS 3 & 4 BLK 1 100 X 182 BLACKMAN ADDITION BK 1864 P 291

PERMANENT PARCEL NUMBER: 07-18-16-486-006

As described in certificate(s): NONE sold on December 10, 2018

Commonly known as: E. 900 AVE.

and it appearing to the County board that it is in the best interest of the County to accept full payment of the delinquent taxes, penalties, interest, and costs from the owner of an interest in said property.

WHEREAS, Nancy Taylor, For Charles A Rowcliff, has paid $1,275.43 for the full amount of taxes involved and a request for surrender of the tax sale certificate has been presented to the County board and at the same time it having been determined that the County shall receive $689.72 as a return for its Certificate(s) of Purchase. The County Clerk shall receive $99.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account. Nancy Taylor, For Charles A Rowcliff shall receive $130.00 for overpayment. The remainder is the amount due the Agent under his contract for services.

WHEREAS, your County board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF FAYETTE COUNTY, ILLINOIS, that the Chairman of the Board of Fayette County, Illinois, hereby authorizes the cancellation of the appropriate Certificate(s) of Purchase on the above described real estate for the sum of $689.72 to be paid to the Treasurer of Fayette County, Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 7th day of September, 2021

ATTEST:

Jessica Barker
CLERK

Henry A. Wagner
COUNTY BOARD CHAIRMAN

SURRENDER

09-21-001
COUNTY OF FAYETTE, ILLINOIS

ORDINANCE NUMBER 2021-09-07-G

AN ORDINANCE APPROVING THE AGREEMENT
BETWEEN FAYETTE COUNTY AND SOLARSTONE PARTNERS, LLC

ADOPTED BY THE FAYETTE COUNTY BOARD
OF THE COUNTY OF FAYETTE, ILLINOIS
THIS ___7TH_ DAY OF SEPTEMBER, 2021

PUBLISHED BY THE AUTHORITY OF
THE COUNTY BOARD OF FAYETTE COUNTY
THIS ___7TH_ DAY OF SEPTEMBER, 2021
ORDINANCE NO. 2021-09-07-G

AN ORDINANCE APPROVING THE AGREEMENT BETWEEN FRANKLIN & VAUGHN AND FAYETTE COUNTY

WHEREAS, Fayette County, Illinois (the "County"), has therefore been duly organized and is now operating as a county under the provisions of the Illinois Counties Code, and all laws amendatory thereof and supplementary thereto (the "Code"); and

WHEREAS, Fayette County has two parcels of property (Property Index Number: 16-09-36-400-004 and 16-09-36-251-008) that is approximately 59 acres where it wished to put a solar energy system; and

WHEREAS, SolarStone Partners, LLC has requested a lease agreement with Fayette County to install and maintain a solar energy system on said parcel of property for a term of thirty-five (35) (attached hereto as Exhibit A), and

WHEREAS, it is in the best interests of the County to approve the attached Agreement.

NOW THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF FAYETTE COUNTY, ILLINOIS:

SECTION 1. INCORPORATION OF PREAMBLES.

The County hereby finds that the recitals contained in the preambles to this Ordinance are true and correct and does incorporate them into this Ordinance by the reference.

SECTION 2. APPROVAL OF RECOMMENDATION.

The County hereby approves the Lease Agreement between the Fayette County Board and SolarStone Partners, LLC.

SECTION 3. AUTHORIZING TO OFFICERS.

The County Board Chairman is authorized, empowered and directed to execute the Agreement in the name of the County. The County Clerk is hereby authorized empowered and directed to attest the signature of the County Board Chairman on such Contract. Upon passage
and signing of this Ordinance and the Contract, the County Clerk shall file a certified copy of such executed documents.

SECTION 4. AUTHORIZATION TO OTHERS.

All Officers, Employees and Agents of the County are hereby authorized, empowered and directed to take any and all actions necessary, appropriate or convenient to effectuate the purposes of this Ordinance and complete the execution of the Lease Agreement.

SECTION 5. SEVERABILITY.

If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

SECTION 6. REPEALER.

All ordinances, resolutions, or orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

ADOPTED by the County Board of the Fayette County, Illinois on the __th__ day of September, 2021, upon yea and nay vote as follows:

Ayes _13_
Nays _0_
Absent _1_

APPROVED by the Chairperson of the Fayette County Board, Illinois on the __th__ day of September, 2021.

________________________________________________________________________
Jenny Waggener, Chairperson
Fayette County Board, Illinois

ATTEST:

________________________________________________________________________
Jessica Barker
Fayette County Clerk

{SEAL}
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SEPTEMBER 1st, 2021

RE: Vandalia Lake Solar Land Lease Extension

Ms. Jessica Barker
Fayette County Clerk & Recorder
221 South Seventh Street
Vandalia, Illinois 62471

Dear Jessica,

Per our recent phone conversation, the Illinois State Legislature is slated to approve a new round of solar energy funding to allow for additional solar projects currently on the waiting list to be eligible for selection and subsequent construction. We strongly believe this solar funding will be passed this year and with anticipation of that event, SolarStone would like to request that the original Vandalia Lake development period, set to expire on June 12th, 2023, be extended for another 5 years starting in 2021.

In order to facilitate this extension request, the enclosed document is the first amendment to the original lease agreement outlining the details of the development period with all terms and commercial rates remaining consistent from the original lease agreement. Since the original development period was set to expire in 2023, by executing this first amendment document in 2021, this action will extend the new termination year through 2026. Also note in Section 1 in the agreement, that we added a one-time Development Option payment to be paid out upon execution of the agreement.

Additionally, for organizational efficiencies we created SolarStone Illinois LLC to manage our Illinois portfolio, which is registered with the State of Illinois as the Approved Vendor. Let this letter serve as notice that we have assigned the project interest from SolarStone Development LLC to SolarStone Illinois LLC.

Thank you for your willingness to provide this project the opportunity to become a reality and if you have further questions concerning this matter, please don’t hesitate to contact me.

Sincerely,

[Signature]

Gordon Simanton
612-801-2000
Email: gordy@solarstonepartners.com
Website: www.solarstonepartners.com
SolarStone Memorandum of Lease Checklist

I. ✓Page 1/First paragraph
   1) Effective Date
      o Example: February 29th, 2021

II. ✓Page 2
    1) Execute agreement

III. ✓Pages 4/Section B
     1) Effective Date
        o Example: February 29th, 2021

IV. ✓Page 7
    1) Execute and notarize agreement
FIRST AMENDMENT TO SOLAR ENERGY FACILITY LEASE AND EASEMENT AGREEMENT

THIS FIRST AMENDMENT TO SOLAR ENERGY FACILITY LEASE AND EASEMENT AGREEMENT (this "Amendment") is entered into as of September 7, 2021 (the "Effective Date"), by and between Fayette County, a County being incorporated under the Laws of the State of Illinois ("Lessor"), and SolarStone Illinois LLC, a Minnesota limited liability company ("Tenant").

REQUITALS

A. Lessor and Tenant (as successor in interest of SolarStone Development LLC) entered into a Solar Energy Facility Lease and Easement Agreement dated June 12th, 2018 (the "Agreement"), relating to certain Land and Premises located in Fayette County, Illinois, as more particularly described in the Agreement.

B. Lessor and Tenant wish to amend the Agreement as set forth therein.

AGREEMENT

NOW THEREFORE, in consideration of the mutual promises herein contained and for other good and valuable consideration, the parties agree as follows:

1. Development Period Termination Date. The "Development Period Termination Date" defined in Part I of the Agreement is hereby extended to December 31, 2026. Upon execution of this agreement, a one-time Development Period Payment of Five-Hundred Dollars ($500.00) will be paid to the Lessor.

2. Memorandum of Agreement. In connection with this Amendment, the parties agree to execute and deliver a Memorandum of Agreement in the form attached as Exhibit A to this Amendment, which has been updated to reflect the terms of this Amendment, to be recorded against the Land.

3. Miscellaneous. The Recitals are incorporated herein by reference. Except as modified by this Amendment, all other terms and conditions of the Agreement shall remain unchanged and in full force and effect. Except as otherwise defined herein, all capitalized terms used in this Amendment shall have the same meaning as those capitalized terms used in the Agreement. In the event of a conflict between the terms of the Agreement and the terms of this Amendment, the terms of this Amendment shall govern. This Amendment is binding upon and shall inure to the benefit of the parties and their respective successors and assigns under the Agreement. This Amendment may be executed in any number of counterparts, and by email signatures, each of which when executed and delivered shall be deemed an original, and all of which when taken together shall constitute one and the same original Amendment.

[Signature page follows]
IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed as of the Effective Date.

LESSOR:  
By: [Signature]

TENANT:  
SOLARSTONE ILLINOIS LLC  
By: [Signature]  
Kaya S. Tarhan, Chief Development Officer
Exhibit A
Memorandum of Agreement
MEMORANDUM OF
SOLAR ENERGY FACILITY LEASE
AND EASEMENT AGREEMENT

THIS MEMORANDUM OF SOLAR ENERGY FACILITY LEASE AND EASEMENT AGREEMENT ("Memorandum") is executed as of the date last signed by the parties hereto, by and between Fayette County, a County incorporated under the Laws of the State of Illinois, having an address at 221 South Seventh Street, Vandalia, Illinois 62471 (the "Lessor"), and SolarStone Illinois LLC, a Minnesota limited liability company, having an address at 2325 Girard Ave. S., Minneapolis, MN, together with its assigns ("Tenant").

RECITALS:

A. Lessor owns the land legally described on Exhibit A-1, attached hereto (the "Land").

B. Lessor and Tenant (as successor in interest of SolarStone Development LLC) have entered into a Solar Energy Facility Lease and Easement Agreement having an effective date of September 7th, 2021 (the "Lease"), pursuant to which Lessor has leased to Tenant and granted Tenant certain other rights in, over, on and to that portion of the Land legally described on Exhibit A-2, attached hereto (the "Premises").

C. Lessor and Tenant now wish to memorialize of record the existence of the Lease and the leasehold, easement and other rights and interests granted by Lessor to Tenant pursuant to the Lease.
NOW, THEREFORE, for good and valuable consideration, Lessor and Tenant hereby agree and acknowledge as follows:

1. **Lease Rights.** Lessor leases to Tenant and Tenant leases from Lessor the Premises for the purpose of constructing, installing, operating and maintaining thereon a solar energy conversion system, including but not limited to any Solar Facilities on the Premises.

2. **Exclusivity.** Tenant has the exclusive right to convert all of the solar resources from the Land, to use the Land for the conversion of solar energy into electrical energy and collecting and transmitting the electrical energy so converted, and to undertake all development, construction, monitoring, installation, maintenance and operating activities related, incidental or in any way connected thereto, whether accomplished by Tenant or a third party authorized by Tenant, all as may be deemed necessary or desirable by Tenant.

3. **Easement Rights.** Lesser grants to Tenant an easement over, across, on and through the Land for the conversion of solar power to electric energy. Lessor shall not interfere with and shall not allow any other party to interfere with the unobstructed access of the Solar Facilities to the light of the sun. Any obstruction to insolation for conversion of solar power to electric energy from the Land is prohibited. Lessor may not place or plant any trees, or build or erect structures or improvements on the Land after the date of the Lease which may, in Tenant’s sole judgment, impede or interfere with Tenant’s ability to convert solar power to electric energy. Tenant shall have the right to trim and/or remove trees and other vegetation from the Land to the extent reasonably necessary to obtain and preserve full exposure of the Solar Facilities to the sun. The solar easement granted hereunder extends across the Land, 360 degrees horizontally from the Solar Facilities and vertically through all space located above the surface of the Land, that is, 180 degrees or such greater angle as may be necessary to extend on and along a line drawn along the surface of the Land from each point along the exterior boundary of the Land through the Land, to a point on the opposite side of the Land. Lessor grants to Tenant an easement over, across, on and through the Land for ingress and egress to the Solar Facilities, including the right to improve existing roads and lanes or to build new roads, the location and dimension of which shall be determined by Tenant in Tenant’s sole discretion. Lessor grants to Tenant an easement over, across, on and through the Land for the placement and operation of transmission, distribution and/or communication facilities over and across the Land, the location and dimension of which shall be determined by Tenant in Tenant’s sole discretion.

4. **Term.** The term of the Lease and Tenant’s rights therein shall be for a period of thirty-five (35) years after the earlier of (i) December 31, 2026 or (ii) the Commercial Operation Date (as defined in the Lease). Tenant has the option to extend the term for one Renewal Period of ten (10) years, with the Renewal Period commencing upon expiration of the Operating Period.

5. **Right of First Refusal.** Lessor grants to Tenant a right of first refusal (the "Refusal Right") to purchase Lessor’s Interest on the terms and conditions set forth in the Lease. Any purchase of all or part of the Lessor’s Interest shall be subject to Tenant’s right of first refusal as described in the Lease. As used herein “Lessor’s Interest” shall mean (i) Lessor’s fee interest in the Premises or such larger tract which includes the Premises; and (ii) if Lessor is a corporation, partnership, limited liability company, trust or other entity, any ownership or beneficial interest in such corporation, partnership, limited liability company, trust or other entity representing the right to receive 50% or more of the profits of such entity.

6. **Miscellaneous.** This Memorandum shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, personal representatives, successors and assigns. Except as otherwise
indicated herein, capitalized terms used in this Memorandum are as defined in the Lease. In the event of any conflict between the terms and conditions of this Memorandum and the Lease, the terms and conditions of the Lease shall control. This Memorandum may be executed in two or more counterparts and by the parties on separate counterparts, all of which shall be considered one and the same Memorandum and each of which shall be deemed an original.

[signatures on next pages]
MEMORANDUM OF
SOLAR ENERGY FACILITY
LEASE AND EASEMENT AGREEMENT

Lessor Signature Page

IN WITNESS WHEREOF, the undersigned have caused this instrument to be executed as of the
date set forth below.

LESSOR:

[Signature]

Print Name: Jenny (Austin) Waggoner

STATE OF Illinois )
 ) SS:
COUNTY OF Fayette )

The foregoing instrument was acknowledged before me this 7th day of September, 2021, by

[Signature]

Notary Public
MEMORANDUM OF
SOLAR ENERGY FACILITY
LEASE AND EASEMENT AGREEMENT

Lessee Signature Page

IN WITNESS WHEREOF, the undersigned has caused this instrument to be executed as of the date set forth below.

TENANT:

SOLARSTONE ILLINOIS LLC

By: __________________________
Kaya S. Tarhan, Chief Development Officer

STATE OF MINNESOTA )
) SS:
COUNTY OF HENNEPIN )

The foregoing instrument was acknowledged before me this ___ day of _____________, 2021, by Kaya S. Tarhan, Chief Development Officer of SolarStone Illinois LLC, a Minnesota limited liability company, on behalf of the limited liability company.

_________________________________
Notary Public
MEMORANDUM OF
SOLAR ENERGY FACILITY
LEASE AND EASEMENT AGREEMENT

Exhibit A-1

Legal Description of the Land

Parcel A  16-09-36-251-008/22 acres
Parcel B  16-09-36-400-004/37 acres

Legal Description:
The North East Quarter of the South East Quarter of Section Thirty-Six (36) Township Seven (7) North Range One West of the 3rd Principal Meridian containing forty acres more or less, and all of the East half of the North East quarter of Section Thirty-Six (36) Township Seven North Range One West of the 3rd principal meridian. Except a piece estimated to contain five acres more or less, heretofore deed by James N. Berry to David N. Griffith and Hiram P. Simonton by Deed dated May the 30th 1857 and Recorded in the Recorders Office of Fayette County in Book P. Page 337.
ENGAGEMENT LETTER

September 1, 2021

The Circuit Clerk of Fayette County, Illinois
221 South Seventh Street
P.O. Box 401
Vandalia, Illinois 62471

We are pleased to confirm our understanding of the services we are to provide the Circuit Clerk of Fayette County, Illinois for the year ended November 30, 2021. We will audit the fiduciary fund financial statements of the governmental activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Circuit Clerk of Fayette County, Illinois as of and for the year ended November 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the Circuit Clerk of Fayette County, Illinois’ basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. No RSI will be presented in the basic financial statements of the Circuit Clerk of Fayette County, Illinois, which are presented on the cash basis of accounting.

We have also been engaged to report on supplementary information other than RSI that accompanies the Circuit Clerk of Fayette County, Illinois’ financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements 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 and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements:


Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of The Circuit Clerk of Fayette County, Illinois and other procedures we consider.

SOUTH COUNTY
7321 South Lindbergh Blvd • Suite 310
St. Louis, MO 63125
Phone: (314) 433-9707 • Fax: (314) 675-4426

EDWARDSVILLE
#1 Sunset Hills Professional Center • Suite D
Edwardsville, IL 62025
Phone: (618) 307-0315 • Fax: (618) 675-4426

ALTON
2852 Homer Adams Parkway
Alton, IL 62020
Phone: (618) 462-1162 • Fax: (618) 462-1166

Creating Value • Building Wealth • Partnering for Success

www.franklinvaughnncpa.com
necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Circuit Clerk of Fayette County, Illinois’s financial statements. Our report will be addressed to the Circuit Clerk. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of internal control and compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Circuit Clerk of Fayette County, Illinois is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level
of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope that would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Circuit Clerk of Fayette County, Illinois' compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of the Circuit Clerk of Fayette County, Illinois, in conformity with the cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our
sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the cash basis of accounting and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information (Report J) in conformity with the Circuit Clerk Audit Guidelines. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the cash basis
of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Audit Administration, Fees and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our report to the Circuit Clerk of Fayette County, Illinois; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Franklin & Vaughn, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Illinois – Office of the Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Franklin & Vaughn, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requesting the State of Illinois – Office of the
The Circuit Clerk of Fayette County, Illinois  
September 1, 2021  
Page 6

Comptroller. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in January 2022, and to issue our report no later than July 31, 2022. Nathan D. Franklin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $4,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Circuit Clerk of Fayette County, Illinois, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Franklin & Vaughn LLC
FRANKLIN & VAUGHN, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Circuit Clerk of Fayette County, Illinois.

By: [Signature]
Title: Circuit Clerk
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ENGAGEMENT LETTER

September 1, 2021

Fayette County Board
Fayette County, Illinois
221 South Seventh Street
P. O. Box 401
Vandalia, Illinois 62471

We are pleased to confirm our understanding of the services we are to provide Fayette County, Illinois for the year ended November 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Fayette County, Illinois as of and for the year ended November 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Fayette County, Illinois’ basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. However, Fayette County, Illinois has elected to omit MD&A that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.

As part of our engagement, we will apply certain limited procedures to Fayette County, Illinois’ RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

3. Major funds – statements of revenue, expenditures and changes in fund balance – budget and actual (budgetary basis)

We have also been engaged to report on supplementary information other than RSI that accompanies Fayette County, Illinois’ financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements 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, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Individual fund financial statements.

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Edwardsville, IL 62025
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Alton, IL 62002
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The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion of any assurance on that other information:

1. Schedule of equalized assessed valuation, tax levies, rates and extensions.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Fayette County, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.
Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Fayette County, Illinois' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.
The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Fayette County, Illinois' major programs. For federal programs that are included in the 2019 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2019 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Fayette County, Illinois' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in converting your records from the cash basis to the accrual basis of accounting, maintaining your depreciation schedule, and preparing the financial statements, schedule of expenditures of federal awards, and related notes of Fayette County, Illinois in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (a) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or affecting the government involving (1) management, (2)
employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, depreciation schedule, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, and depreciation schedule and that you have reviewed and approved the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, and depreciation schedule prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.
Fayette County, Illinois
September 1, 2021
Page Six

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management’s responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors’ reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors’ reports or nine months after the end of the audit period.

We will provide copies of our reports to Fayette County, Illinois; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Franklin & Vaughn, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Illinois Department of Healthcare and Family Services, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Franklin & Vaughn, LLC’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Illinois Department of Healthcare and Family Services. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in January 2022 and to issue our report no later than August 31, 2022. Nathan D. Franklin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be based upon our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $41,000. This fee can be separated into the following components:

1. Independent Auditor’s Report and Independent Auditor’s 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 – gross fee, including expenses, will not exceed $30,000.

   This portion of the audit fee covers the Basic Financial Statements, the Required Supplementary Information, and the Other Supplementary Information and remains quite static from year to year. For the past several years, our firm’s annual increase for this portion of the audit fee has ranged from 0% to 4%.

2. Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance – gross fee, including expenses, will not exceed $11,000.

   This portion of the audit fee covers the Federal Financial Compliance Section. The work required for this portion of the audit has increased considerably because of the extra federal awards that Fayette County, Illinois received due to increased federal government assistance resulting from COVID-19-related legislation; consequently, our fee estimate is based upon the projected additional work at our standard hourly rates. The fee estimate for this portion of the audit represents a 47% increase from the prior year; however, we are quite confident that this particular fee component can return to a more normalized amount once increased federal government assistance resulting from COVID-19-related legislation ceases.
3. Independent Auditor's Report on Consolidated Year-End Financial Report – this portion of the audit covers the Illinois Grant Accountability and Transparency Act and became a requirement beginning with the audit for the year ended November 30, 2019. Our firm has integrated the additional work caused by this requirement into the main county audit and has chosen not to include a separate fee for this component of the audit.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Fayette County, Illinois, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

[Signature]

FRANKLIN & VAUGHN, LLC

RESPONSE: This letter correctly sets forth the understanding of Fayette County, Illinois

Name: Jenny (Austin) Vagge

Title: Chairperson

Date: 9-27-2021

Name: Jessica Banko

Title: County Clerk

Date: 9-27-2021
August 31, 2021

INVOICE # FYC 2021

Fayette County, Illinois
Attn: Jessica Barker, County Clerk
221 South Seventh Street, Room 106
Vandalia, IL 62471

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
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</thead>
<tbody>
<tr>
<td>Audit Report and Financial Statements - As of and For</td>
<td>$34,800</td>
</tr>
<tr>
<td>Fiscal Year Ended November 30, 2020*</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL AMOUNT DUE $34,800

Please make check payable to: Franklin & Vaughn, LLC

Remittance Address
Franklin & Vaughn, LLC
#1 Sunset Hills Professional Center, Suite D
Edwardsville, IL 62025

Payable Upon Receipt

* - this fee is $1,700 less than the agreed-upon not-to-exceed fee
ENGAGEMENT LETTER

January 7, 2021

Fayette County Board
Fayette County, Illinois
221 South Seventh Street
P.O. Box 401
Vandalia, Illinois 62471

We are pleased to confirm our understanding of the services we are to provide Fayette County, Illinois for the year ended November 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Fayette County, Illinois as of and for the year ended November 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fayette County, Illinois’ basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. However, Fayette County, Illinois has elected to omit MD&A that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.

As part of our engagement, we will apply certain limited procedures to Fayette County, Illinois' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

3. Major funds – statements of revenue, expenditures and changes in fund balance – budget and actual (budgetary basis)

We have also been engaged to report on supplementary information other than RSI that accompanies Fayette County, Illinois' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements 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, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Individual fund financial statements.
The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion of any assurance on that other information:

1. Schedule of equalized assessed valuation, tax levies, rates and extensions.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements as a whole. The objective also includes reporting on –

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Fayette County, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.
Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the government 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

**Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Fayette County, Illinois' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*. 
Fayette County, Illinois
January 7, 2021
Page Four

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Fayette County, Illinois' major programs. For federal programs that are included in the 2019 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2019 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Fayette County, Illinois' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in converting your records from the cash basis to the accrual basis of accounting, maintaining your depreciation schedule, and preparing the financial statements, schedule of expenditures of federal awards, and related notes of Fayette County, Illinois in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (a) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or affecting the government involving (1) management, (2)
employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management’s responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, depreciation schedule, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, and depreciation schedule and that you have reviewed and approved the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, and depreciation schedule prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.
Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management’s responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors’ reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors’ reports or nine months after the end of the audit period.

We will provide copies of our reports to Fayette County, Illinois; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Franklin & Vaughn, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Illinois Department of Healthcare and Family Services, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Franklin & Vaughn, LLC’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Illinois Department of Healthcare and Family Services. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in January 2021 and to issue our report no later than August 31, 2021. Nathan D. Franklin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $36,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Fayette County, Illinois, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.
Very truly yours,

FRANKLIN & VAUGHN, LLC

RESPONSE:

This letter correctly sets forth the understanding of Fayette County, Illinois

Name: Jenny (Austin) Vuggner

Title: Chairwoman-Fayette County Board

Date: 2.2.2021

Name: Jessica Banker

Title: County Clerk & Recorder

Date: 2.2.2021
(This page intentionally left blank)
August 31, 2021

**INVOICE # FYCC 2021**

Fayette County Circuit Clerk  
Attn: Kathy Emerick, Circuit Clerk  
221 South Seventh Street, Room 112  
Vandalia, IL 62471

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
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<tr>
<td>Audit Report and Financial Statements - As of and For</td>
<td>$4,200</td>
</tr>
<tr>
<td>Fiscal Year Ended November 30, 2020 for the Fiduciary Fund</td>
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<tr>
<td>Financial Statements of the Circuit Clerk of Fayette County, IL*</td>
<td></td>
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</tbody>
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**TOTAL AMOUNT DUE** $4,200

Please make check payable to: Franklin & Vaughn, LLC

Remittance Address  
Franklin & Vaughn, LLC  
#1 Sunset Hills Professional Center, Suite D  
Edwardsville, IL 62025

Payable Upon Receipt

* - this fee is $300 less than the agreed-upon not-to-exceed fee
ENGAGEMENT LETTER

February 2, 2021

The Circuit Clerk of Fayette County, Illinois
221 South Seventh Street
P.O. Box 401
Vandalia, Illinois 62471

We are pleased to confirm our understanding of the services we are to provide the Circuit Clerk of Fayette County, Illinois for the year ended November 30, 2020. We will audit the fiduciary fund financial statements of the governmental activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Circuit Clerk of Fayette County, Illinois as of and for the year ended November 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Circuit Clerk of Fayette County, Illinois' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. No RSI will be presented in the basic financial statements of the Circuit Clerk of Fayette County, Illinois, which are presented on the cash basis of accounting.

We have also been engaged to report on supplementary information other than RSI that accompanies the Circuit Clerk of Fayette County, Illinois' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements 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 and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:


Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of The Circuit Clerk of Fayette County, Illinois and other procedures we consider.
necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Circuit Clerk of Fayette County, Illinois’s financial statements. Our report will be addressed to the Circuit Clerk. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Circuit Clerk of Fayette County, Illinois is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level
of management of any violations of laws or government regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope that would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Circuit Clerk of Fayette County, Illinois' compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of the Circuit Clerk of Fayette County, Illinois, in conformity with the cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our
sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the cash basis of accounting and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information (Report J) in conformity with the Circuit Clerk Audit Guidelines. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the cash basis
of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Audit Administration, Fees and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our report to the Circuit Clerk of Fayette County, Illinois; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Franklin & Vaughn, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Illinois – Office of the Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Franklin & Vaughn, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requesting the State of Illinois – Office of the
Comptroller. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in January 2021, and to issue our report no later than July 31, 2021. Nathan D. Franklin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $4,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Circuit Clerk of Fayette County, Illinois, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

FRANKLIN & VAUGHN, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Circuit Clerk of Fayette County, Illinois.

By:  
Title:  Circuit Clerk