

MONTGOMERY COUNTY, ILLINOIS - CIRCUIT CLERK

FINANCIAL STATEMENTS

NOVEMBER 30, 2021

MONTGOMERY COUNTY, ILLINOIS  
CIRCUIT CLERK  
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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the Board  
Montgomery County, Illinois  
Hillsboro, Illinois 62049

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the fiduciary fund of the Montgomery County Circuit Clerk as of and for the year ended November 30, 2021 and the related notes to the financial statements, as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the fiduciary fund of the Montgomery County Circuit Clerk as of November 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the fiduciary fund of the Circuit Clerk and do not purport to, and do not, present fairly the financial position of Montgomery County, Illinois as of November 30, 2021 and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of the fiduciary fund of the Montgomery County Circuit Clerk. The Report J is presented for the purpose of additional analysis and is not a required part of the financial statements. Report J provides relevant information that is not provided by the fiduciary fund financial statements and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of the Illinois Courts.

The Report J is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the 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. In our opinion, the Report J is fairly stated in all material respects, in relation to the financial statements taken as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March 22, 2022 on our consideration of the Montgomery County Circuit Clerk's internal controls over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Montgomery County Circuit Clerk's internal control over financial reporting of the fiduciary fund and its compliance.

## **Restricted Use of this Auditor's Report**

This report is intended solely for the information and use of the County of Montgomery, the appropriate local governments within the county, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.



Alton, Illinois  
March 22, 2022



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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER COMPLIANCE

To the Honorable Members of the board  
Montgomery County, Illinois  
Hillsboro, Illinois 62049

**Compliance**

We have examined the Montgomery County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2021. The management of the Montgomery County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Montgomery County Circuit Clerk's compliance with the specified requirements based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of the Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act. Those standards, the Act, and the Circuit Clerk Audit Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether the Montgomery County Circuit Clerk complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Montgomery County Circuit Clerk complied with the specific requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

## Opinion

In our opinion, the Montgomery County Circuit Clerk complied, with the specified requirements during the year ended November 30, 2021, in all material respects.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the annual audit requirements included in the Act and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

## Internal Control

Management of the Montgomery County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report.

In planning and performing our examination, we considered the Montgomery County Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, but not for the purpose of expressing an opinion on the effectiveness of the Montgomery County Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Montgomery County Circuit Clerk's internal control over compliance.

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

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

## Purpose of This Report

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



Alton, Illinois  
March 22, 2022



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

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

To the Honorable Members of the board  
Montgomery County, Illinois  
Hillsboro, Illinois 62049

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the fiduciary fund of the Montgomery County Circuit Clerk as of and for the year ended November 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated March 22, 2022.

**Internal Control Over Financial Reporting**

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting. Finding 2021-1 was considered a significant deficiency.

## **Compliance and Other Matters**

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

## **Montgomery County, Illinois Response to Findings**

Montgomery County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit Montgomery County, Illinois' response and, accordingly, we express no opinion on it.

## **Purpose of this Report**

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



Alton, Illinois  
March 22, 2022

MONTGOMERY COUNTY, ILLINOIS - CIRCUIT CLERK  
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS  
NOVEMBER 30, 2021

ASSETS

Cash	\$ 620,496
Investments	<u>130,000</u>
 TOTAL ASSETS	 <u><u>\$ 750,496</u></u>

NET POSITION

Restricted for Others	<u>\$ 750,496</u>
 TOTAL NET POSITION	 <u><u>\$ 750,496</u></u>

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS - CIRCUIT CLERK  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS  
FOR THE YEAR ENDED NOVEMBER 30, 2021

REVENUES	
Fines, Fees, Cash Bonds, Alimony and Support Collected	\$ 2,360,549
Total Revenues	<u>\$ 2,360,549</u>
EXPENDITURES	
Distribution of Fees, Costs, Fines, and Restitution	\$ 2,188,007
Total Expenditures	<u>\$ 2,188,007</u>
CHANGE IN NET POSITION	\$ 172,542
NET POSITION - BEGINNING OF YEAR, RESTATED	<u>577,954</u>
NET POSITION - END OF YEAR	<u><u>\$ 750,496</u></u>

The accompanying notes are an integral part of the financial statements.

MONTGOMERY COUNTY, ILLINOIS – CIRCUIT CLERK  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED NOVEMBER 30, 2021

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The Montgomery County, Illinois Circuit Clerk (Circuit Clerk) is a custodial fund of Montgomery County, Illinois. Montgomery County, Illinois (County) is a governmental entity located in central Illinois. Increases to the assets of the Circuit Clerk are substantially generated as a result of fines and fees assessed and amounts collected and held on behalf of others. Trust and Custodial Funds of the Circuit Clerk are included in this report. All other fund types are included in the County audit report as of and for the year ended November 30, 2021.

A. Fund Types

The accounts of the Circuit Clerk are organized as a fund, which is considered a separate accounting entity. The operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues and expenditures as appropriate. Government resources are allocated to and accounted for in the fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The Trust and Custodial Fund is used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The Trust and Custodial Fund is custodial in nature.

Montgomery County Circuit Clerk has one fund:

Circuit Clerk – Used to account for monies received in connection with court proceedings and held for ultimate distribution to the County or local municipalities.

Only the Trust and Custodial Fund of the Circuit Clerk is included in this report. All other trust and custodial funds and other fund types are included in the County audit report as of and for the year ended November 30, 2021.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Circuit Clerk Trust and Custodial Funds are accounted for using the accrual basis of accounting.

C. Cash and Investments

In general, cash includes cash on hand and demand deposits and investments includes certificates of deposit that are stated at cost, which approximates fair value.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

MONTGOMERY COUNTY, ILLINOIS – CIRCUIT CLERK  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED NOVEMBER 30, 2021

NOTE 2. CASH AND INVESTMENTS

Illinois Compiled Statutes authorize the Circuit Clerk to invest in interest-bearing savings accounts, certificates of deposit, other time deposits, obligations of savings and loan associations incorporated under the laws of Illinois or any other state or under the laws of the United States, obligations of the U.S. Treasury and U.S. government agencies, short-term obligations of the Federal National Mortgage Association, and in short-term obligations of corporations organized in the United States with assets exceeding \$500 million if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation’s outstanding obligations, and (iii) no more than 1/3 of the public agency’s funds may be invested in short-term obligations of corporations. The current investment practice of the Circuit Clerk is to only invest in local financial institution accounts and the State Treasury’s investment pool.

As of November 30, 2021, the book balance of the Circuit Clerk custodial fund cash and certificates of deposit was \$750,496, and the total bank balances were \$807,118.

As of November 30, 2021, the Circuit Clerk had the following investments:

<u>Investment Type</u>	Investment Maturities			
	Cost	0-6 Months	6 Months - 1 Year	1-5 Years
Certificates of Deposit	\$ 130,000	\$ 40,000	\$ 90,000	\$ 0

As of November 30, 2021, the Circuit Clerk’s bank balances were fully collateralized.

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

B. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Circuit Clerk’s cash and investments of \$750,496 are fully collateralized in the County’s name.

NOTE 3. RISK MANAGEMENT

The Circuit Clerk is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance for all risks of loss, including workers’ compensation and employee health insurance, liability, and property coverage.

MONTGOMERY COUNTY, ILLINOIS – CIRCUIT CLERK  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED NOVEMBER 30, 2021

NOTE 4. UNCERTAINTIES

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The resulting restrictions on travel and quarantines imposed have had a negative impact on the U.S. economy and business activity globally. The full impact of the COVID-19 outbreak continues to evolve as of March 22, 2022. As such, it is uncertain as to the full magnitude that the pandemic will have on the Circuit Clerk’s financial condition and future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Circuit Clerk is not able to estimate the effects of the COVID-19 outbreak for the fiscal year 2021.

NOTE 5. SUBSEQUENT EVENTS

The effects of subsequent events on the financial statements have been evaluated through March 22, 2022, which is the date the financial statements were available to be issued.

NOTE 6. NEW ACCOUNTING PRONOUNCEMENT

The Circuit Clerk implemented GASB Statement No. 84, Fiduciary Activities, for fiscal year ended November 30, 2021. This statement enhances the consistency and comparability of fiduciary activity reporting by establishing specific criteria for identifying activities that should be reported as fiduciary activities. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position in the basic financial statements. As such, these statements have been included in the Circuit Clerk’s stand-alone fiduciary fund financial statements as of November 30, 2021.

With the implementation, the Circuit Clerk is required to record the beginning net position of custodial funds. The beginning net position of the fiduciary funds has been restated to reflect the new guidance as follows:

Beginning Net Position, as Previously Reported	\$	0
Record Net Position of Custodial Funds		577,954
Total Restatement		577,954
Beginning Net Position, as Restated	\$	577,954

MONTGOMERY COUNTY, ILLINOIS – CIRCUIT CLERK  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED NOVEMBER 30, 2021

Finding 2021 -1

Condition: The Circuit Clerk relies upon its external auditors to assist in the preparation of the Circuit Clerk's financial statements and all required disclosures in accordance with the accrual basis of accounting.

Criteria: The Circuit Clerk should be able to prepare its own financial statements and all required disclosures in accordance with the accrual basis of accounting.

Cause: This occurs due to the fact that the Circuit Clerk does not have on staff someone with the expertise to prepare the financial statements and all required disclosures in accordance with the accrual basis of accounting.

Effect: Inaccurate or incomplete financial statements could be issued to the public and other third parties due to this lack of expertise.

Recommendation: The Circuit Clerk should consider the costs and benefits of hiring staff with expertise or contracting with an outside Certified Public Accounting firm to ensure the Circuit Clerk's annual financial statements are prepared in accordance with generally accepted accounting principles and all the required disclosures.

Management's Response: The Circuit Clerk will consider the economic feasibility of retaining an employee or an outside Certified Public Accountant to prepare the statements and note disclosures.

MONTGOMERY COUNTY, ILLINOIS – CIRCUIT CLERK  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED NOVEMBER 30, 2020

Finding 2020 -1

Condition: The Circuit Clerk relies upon its external auditors to assist in the preparation of the Circuit Clerk's financial statements and all required disclosures in accordance with the accrual basis of accounting.

Criteria: The Circuit Clerk should be able to prepare its own financial statements and all required disclosures in accordance with the accrual basis of accounting.

Cause: This occurs due to the fact that the Circuit Clerk does not have on staff someone with the expertise to prepare the financial statements and all required disclosures in accordance with the accrual basis of accounting.

Effect: Inaccurate or incomplete financial statements could be issued to the public and other third parties due to this lack of expertise.

Recommendation: The Circuit Clerk should consider the costs and benefits of hiring staff with expertise or contracting with an outside Certified Public Accounting firm to ensure the Circuit Clerk's annual financial statements are prepared in accordance with generally accepted accounting principles and all the required disclosures.

Management's Response: The Circuit Clerk will consider the economic feasibility of retaining an employee or an outside Certified Public Accountant to prepare the statements and note disclosures.

**REPORT J**  
**ANNUAL FINANCIAL REPORT**  
CLERK OF THE CIRCUIT COURT  
Montgomery COUNTY  
4th JUDICIAL CIRCUIT  
FISCAL YEAR ENDING November 30, 2021

**PART I - REVENUE OF CLERK'S OFFICE**

<p><b>A. CLERK'S FEES AND COSTS RECEIVED</b> (Include the various fees in the Clerks of Courts Act (705 ILCS 105/1 et seq.). Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</p>	<b>SECTION A TOTAL</b>	<b>\$203,961.69</b>									
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$81,039.52</b>									
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$17,244.00</b>									
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$81,462.12</b>									
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$21,821.99</b>									
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$24,848.26</b>									
<p><b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">(1) INTEREST PAID ON ACCOUNTS</td> <td style="width: 20%; text-align: right;">\$1,485.05</td> <td style="width: 40%;"></td> </tr> <tr> <td>(2) DHFS IV-D CONTRACTUAL AND INCENTIVE</td> <td style="text-align: right;">\$7,880.00</td> <td></td> </tr> <tr> <td>(3) OTHER</td> <td style="text-align: right;">\$0.00</td> <td></td> </tr> </table>	(1) INTEREST PAID ON ACCOUNTS	\$1,485.05		(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$7,880.00		(3) OTHER	\$0.00		<b>SECTION G (1,2,3) TOTAL</b>	<b>\$9,365.05</b>
(1) INTEREST PAID ON ACCOUNTS	\$1,485.05										
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$7,880.00										
(3) OTHER	\$0.00										
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>		<b>\$439,742.63</b>									

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

**A. MAINTENANCE AND CHILD SUPPORT**

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$0.00	<b>SECTION A TOTAL</b> <b>\$2,300,609.68</b> <u>THIS AMOUNT FORWARDED TO PAGE 7</u>
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$2,300,609.68	

**B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES**

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

a. ALL EXCEPT DRUG FINES	\$79,476.39
b. DRUG FINES	\$100.00
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$10,921.26
<b>SUBTOTAL 1-a,b,c,d,e</b>	
	<b>\$90,497.65</b>

**1.1) DRUG TASK FORCE**

\$540.65

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

a. ALL EXCEPT DRUG FINES	\$1,352.00
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
<b>SUBTOTAL 2-a,b,c</b>	
	<b>\$1,352.00</b>

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

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

**SUBTOTAL SECTION B (1,1.1,2)      \$92,390.30**

**3) COUNTY**

a. CRIMINAL FINES	\$89,748.92
b. TRAFFIC FINES	\$40,155.61
c. DRUG FINES	\$3,818.67
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$3,435.42
<b>SUBTOTAL 3-a,b,c,d,e,f,g</b>	
	<b>\$137,158.62</b>

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

**SUBTOTAL SECTION B (1,1.1,2,3)      \$229,548.92**  
**THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5**

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

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$2,807.00
2. ROAD FUND (OVERWEIGHTS)	\$35,159.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$100.00
5. STATE CRIME LABORATORY FUND	\$5,586.21
6. STATE POLICE DUI FUND	\$2,473.68
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$34,699.99
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$53,767.68
9. DRIVERS EDUCATION FUND	\$12,378.98
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$1,935.41
11. DRUG TREATMENT FUND	\$40,756.38
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$959.00
14. TRAUMA CENTER FUND	\$9,067.92
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$352.42
17. GENERAL REVENUE FUND	\$5,171.23
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$652.76
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$12.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$416.03
36. FIRE PREVENTION FUND	\$4,300.00
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$133.57
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$0.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$9,589.38
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$43.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$1,279.18
45. LUMP SUM SURCHARGE* (Only collected on cases sentence before 07-19-2019)	\$29,000.49

**SUBTOTAL 4 (1-45) \$ 250,641.31**  
**THIS AMOUNT FORWARDED TO PAGE 5**

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

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY  
AND OF COLLECTIONS MADE FOR OTHERS - Continued**
**SUBTOTAL SECTION B(1,1.1, 2, 3) \$229,548.92**  
**AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3**

## 4) STATE (Funds 46-999)

**SUBTOTAL 4 (1-45) \$250,641.31**

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$3,201.33
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND (Repealed by PA 101-0571)	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$282.50
54. FORECLOSURE PREVENTION PROGRAM FUND	\$441.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$504.03
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$710.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$460.00
63. ROADSIDE MEMORIAL FUND	\$600.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$777.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND (Repealed by PA 101-0571)	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$49,213.59
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$207.87
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$5,115.58
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$1,019.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$913.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$929.00
78. STATE POLICE SERVICES FUND	\$635.54
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$22,654.47
80. GUARDIANSHIP AND ADVOCACY FUND	\$7,315.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$15.00
82. ACCESS TO JUSTICE FUND	\$1,460.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$120.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$6,660.00
85. GEORGE BAILEY MEMORIAL FUND	\$2.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$507,097.60
87. COMMERCE COMMISSION PUBLIC UTILITY FUND	\$400.00
88. SCOTT'S LAW FUND (effective 1/1/2020)	\$0.00
89. LAW ENFORCEMENT CAMERA GRANT FUND	\$5,732.43
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$801.81

**SUBTOTAL 4 (46-999) \$617,267.75**
[CLICK HERE TO GO TO ATTACHMENT D](#)
**SUBTOTAL 4 (1-999) \$867,909.06**
**SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 1,097,457.98**
**THIS AMOUNT FORWARDED TO PAGE 7**

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$71,581.06	
(b) RECORDS AUTOMATION FUND	\$4,033.98	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$75,615.04</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$33,308.93	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$101,796.26	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$135,105.19</b>
3. COUNTY LAW LIBRARY FUND		\$14,040.55
4. MARRIAGE AND CIVIL UNION FUND OF THE CIRCUIT COURT		\$280.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$122,402.94
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$2,434.73	
(b) JUVENILE REPRESENTATION	\$546.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$2,980.73</b>
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$71,330.51
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$0.00</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$6,972.59
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$3,681.25
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$1,467.88
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$1,269.29
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$14,474.66
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$1,777.84
30. COUNTY DRUG ADDICTION SERVICES		\$195.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

**SECTION C TOTAL** **\$451,593.47**

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

**THIS AMOUNT FORWARDED TO PAGE 7**

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

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$53,601.86
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$0.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$0.00</b>
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY (NO LONGER REPORTABLE STARTING IN 2021)		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	<b>SUBTOTAL (6-a,b)</b>	<b>\$0.00</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$23,152.61
8. REFUND AND RETURNS		
a. BAIL	\$86,310.62	
b. OTHER	\$1,699.73	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$88,010.35</b>
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$43,813.73

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

**SECTION D TOTAL \$208,578.55**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>PART III TOTALS</b>	<b>SECTION A TOTAL (From PartIII.A-B.3)</b>	<b>\$2,300,609.68</b>
	<b>SECTION B TOTAL (From PartIII.StateFunds2)</b>	<b>\$1,097,457.98</b>
	<b>SECTION C TOTAL (From PartIII.C)</b>	<b>\$451,593.47</b>
	<b>SECTION D TOTAL (From PartIII.D)</b>	<b>\$208,578.55</b>

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL \$4,058,239.68**

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:









**ATTACHMENT F**

**LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"**

DESCRIPTION	AMOUNT
Foreign Sheriff	\$1,575.50
FTA Warrant Fee - Out of County	\$5,848.30
SA Collections	\$34,577.14
Passport Fee	\$320.00
Interest Fees	\$1,402.79
Witness Fees	\$90.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
<b>ATTACHMENT F TOTAL</b>	<b>\$43,813.73</b>

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.  
 IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY  
 INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

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