

**LASALLE COUNTY
CIRCUIT CLERK
OTTAWA, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2017**

Prepared by:

***Mack & Associates, P.C.
Certified Public Accountants***

***116 E. Washington Street, Suite One
Morris, IL 60450
Telephone: (815) 942-3306***



CERTIFIED PUBLIC ACCOUNTANTS

**LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**

Table of Contents

	PAGE
INDEPENDENT AUDITORS' REPORT	1-2
 COMPLIANCE SECTION	
Independent Accountants' Report on Compliance and on Internal Control over Compliance	3-4
Independent Auditors' Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	5-6
 BASIC FINANCIAL STATEMENTS	
Statement of Fiduciary Net Position	7
Statement of Changes in Fiduciary Assets & Liabilities	8-10
 NOTES TO BASIC FINANCIAL STATEMENTS	 11-12
 SCHEDULE OF FINDINGS	 13-14
 OTHER ATTACHED REPORTS:	
Report J- Annual Financial Report	

INDEPENDENT AUDITORS' REPORT



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Mr. Greg Vaccaro,
LaSalle County Circuit Clerk
Ottawa, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the fiduciary funds of the LaSalle County Circuit Clerk, Illinois as of and for the year ended November 30, 2017, 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control 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 basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Circuit Clerk's fiduciary funds of LaSalle County, Illinois as of November 30, 2017 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the fiduciary fund of the Circuit Clerk and does not purport to, and does not, present fairly the financial position of LaSalle County, Illinois as of November 30, 2017 and the changes in its 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 LaSalle County Circuit Clerk, Illinois has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements of the fiduciary funds of the LaSalle County Circuit Clerk, Illinois' basic financial statements. 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.

Report J is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Report J is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* we have also issued a report dated March 27, 2018 on our consideration of the LaSalle County Circuit Clerk, Illinois' internal control over financial reporting of the fiduciary funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters which are included within. 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*.

Restricted Use of This Auditors' Report

This report is intended solely for the information and use of the County of LaSalle, Illinois, the appropriate local governments within that 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 to be and should not be used by anyone other than these specified parties.

Mack & Associates, P.C.

MACK & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
March 27, 2018

COMPLIANCE SECTION



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

**Independent Accountants' Report on Compliance and
On Internal Control over Compliance**

Mr. Greg Vaccaro,
LaSalle County Circuit Clerk
Ottawa, Illinois

Compliance

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

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- 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 law.

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

We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the LaSalle County Circuit Clerk, Illinois' compliance with specified requirements.

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

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 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.

Internal Control

Management of LaSalle County Circuit Clerk, Illinois 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 LaSalle County Circuit Clerk, Illinois' internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle County Circuit Clerk, Illinois' internal control over compliance. Accordingly, we do not express an opinion of the effectiveness of the LaSalle County Circuit Clerk, Illinois' internal control over compliance.

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

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

Mack & Associates, P.C.

MACK & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
March 27, 2018



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditors' 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**

Mr. Greg Vaccaro,
LaSalle County Circuit Clerk
Ottawa, Illinois

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 funds of the LaSalle County Circuit Clerk, Illinois, as of November 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the LaSalle County Circuit Clerk, Illinois' internal control over financial reporting (internal control) to determine the auditing 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 LaSalle County Circuit Clerk, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the LaSalle County Circuit Clerk, Illinois' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings as items 2017-1 and 2017-02 that we consider to be significant deficiencies.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing in internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the LaSalle 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 LaSalle County Circuit Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mack & Associates, P.C.

MACK & ASSOCIATES, P.C.
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

**LASALLE COUNTY CIRCUIT CLERK
(A Department of LaSalle County)**

**Statement of Fiduciary Net Position
November 30, 2017**

<u>Assets</u>	
Cash	<u>\$ 1,933,591</u>
Total Assets	<u><u>\$ 1,933,591</u></u>
 <u>Liabilities</u>	
Agency Funds Due to Others	<u>\$ 1,933,591</u>
Total Liabilities	<u><u>\$ 1,933,591</u></u>

The Notes to Basic Financial Statements are an integral part of this statement.

LASALLE COUNTY CIRCUIT CLERK
(A Department of LaSalle County)

Statement of Changes in Fiduciary Assets & Liabilities
November 30, 2017

	December 1, 2016	Receipts	Disbursements	November 30, 2017
<u>Assets</u>				
Cash	\$ 1,316,590	10,923,685	10,306,684	1,933,591
Certificate of Deposit	25,726	-	25,726	-
Total Assets	\$ 1,342,316	10,923,685	10,332,410	1,933,591
<u>Liabilities</u>				
Bond original	\$ 967,631	4,292,586	3,620,393	1,639,824
Unclaimed property	-	11,675	11,675	-
Clerk	42,470	567,643	572,936	37,177
Notices mailed first class	120	860	900	80
State's Attorney	3,946	46,628	46,946	3,628
City Attorney	606	5,847	6,185	268
Sheriff	4,686	53,004	53,869	3,821
Surcharge - Leads	33	1,297	1,257	73
Lab analysis	-	1,450	1,410	40
Automation	14,142	181,030	183,151	12,021
Judicial Security	13,966	171,802	173,627	12,141
Lump sum surcharge	15,952	72,099	84,995	3,056
Driver education	292	2,758	2,878	172
Court	3,750	41,433	42,191	2,992
Document Storage	14,268	180,594	182,828	12,034
SAO automation	657	7,976	8,008	625
Fine	43,738	560,004	567,616	36,126
Drug Enforcement - Old	76	2,827	1,730	1,173
Police Vehicle Fund	4,022	49,459	49,499	3,982
Drug fund - Juvenile	2,075	9,923	11,659	339
Drug fund - County	23,727	30,457	53,165	1,019
Probation	9,910	118,020	118,921	9,009
County Fees	31,113	428,377	430,761	28,729
State fee	13,892	183,916	185,782	12,026
Traffic safety school	2,310	30,220	30,720	1,810
Driver education - 3/10	2,096	23,163	23,491	1,768
CASA fund	994	10,302	10,361	935
Mandatory mediation	2,100	26,700	26,250	2,550
Medical costs	1,640	18,484	18,684	1,440
Children's advocacy	3,048	35,074	35,363	2,759
Clerk - Traffic school	-	1,245	1,245	-
Fire truck revolving loan fund	818	9,180	9,378	620
Fire prevention fund	850	9,242	9,477	615
Foreclosure prevention fund	700	8,676	8,526	850
Law library fee	4,680	60,229	60,892	4,017
Clerk operations administration	259	4,784	4,783	260
Abandon residential property research	4,750	47,311	46,711	5,350
Guardianship and advocacy	1,140	21,680	21,280	1,540
DUI equipment - State	4,989	172,681	169,964	7,706
Clerk operations fee	1,202	20,600	20,771	1,031
Clerk operations - DV fund	-	40	40	-
State police service fund	529	5,832	5,908	453
Juvenile expungement	750	8,238	8,294	694

The Notes to Basic Financial Statements are an integral part of this statement.

LASALLE COUNTY CIRCUIT CLERK
(A Department of LaSalle County)

(Continued)

Statement of Changes in Fiduciary Assets & Liabilities
November 30, 2017

	December 1, 2016	Receipts	Disbursements	November 30, 2017
<u>Liabilities</u> - (continued)				
Clerk operations - Juvenile expungement	\$ 828	10,073	9,992	909
Graduated foreclosure prevention	-	18,536	18,536	-
George Baily memorial fund	-	128	128	-
Work release	1,098	11,392	12,030	460
Sex offender registration fund	-	1,800	1,800	-
Access to justice	722	9,292	9,390	624
E-business fee	6,210	41,715	45,144	2,781
Child pornography fine	-	990	990	-
State police merit board	3,697	44,731	44,947	3,481
Trauma center	2,127	9,995	11,745	377
Drug treatment assessment	3,503	13,880	14,568	2,815
DNA identification	-	1,074	1,354	(280)
DV surveillance fund	-	360	360	-
ISP operations fund	7,569	89,632	91,001	6,200
Conversation police operations	428	8,719	8,799	348
PCS operations	4,242	50,412	50,804	3,850
DNA identification - 2012	1,760	25,245	25,355	1,650
Bail security	2,570	32,067	26,626	8,011
Prisoner review board	100	1,214	1,219	95
E-citations fee	1,985	16,592	17,182	1,395
Parole offender supervision	-	520	520	-
Copies	931	14,738	14,059	1,610
Certified copies	312	4,192	4,168	336
Postage	158	4,467	4,613	12
Refund - other	-	3,188	3,188	-
Bond transfer - county	475	137,601	137,976	100
Restitution	-	345,747	345,747	-
Drug enforcement	24	95	119	-
Interest	-	74	74	-
Bond fee	16,410	116,607	124,974	8,043
DUI equipment - Old	2,265	1,563	3,617	211
DUI equipment - second offense	12,543	15,884	20,603	7,824
DUI equipment - first offence	4,522	93,211	91,643	6,090
Drug addiction service fund	495	5,498	5,678	315
State's Attorney appellate program	330	3,660	3,770	220
Cannabis expungement	330	3,670	3,790	210
Cannabis fine	2,145	23,597	24,274	1,468
Civil law clerk fee	330	3,600	3,700	230
Civil las SAO fee	330	3,600	3,700	230
Spinal cord trust	225	2,140	2,230	135
Risk assessment	-	2,640	2,170	470
Violent crime victim assistance	-	36,677	39,346	(2,669)
School district fee	106	770	800	76
Highway hire back fund	-	375	375	-
Drug crime lab	378	2,591	2,869	100
Drug enforcement	378	38,097	42,652	(4,177)
Passport fees	775	11,275	11,350	700
Violent crimes	-	911	794	117
DV shelter services	(25)	7,834	7,523	286
Transfer fee	289	625	625	289
Bond refund	855	1,924,043	1,910,120	14,778

The Notes to Basic Financial Statements are an integral part of this statement.

Statement of Changes in Fiduciary Assets & Liabilities
November 30, 2017

	December 1, 2016	Receipts	Disbursements	November 30, 2017
<u>Liabilities</u> - (continued)				
Harris & harris fee	\$ 8,762	98,123	102,262	4,623
Tax intercept fee	64	10,764	10,683	145
Bond forfeiture	3,968	31,273	33,116	2,125
Collections interest	4,175	50,842	52,792	2,225
Total Liabilities	<u>\$ 1,342,316</u>	<u>10,923,685</u>	<u>10,332,410</u>	<u>1,933,591</u>

The Notes to Basic Financial Statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

**LASALLE COUNTY CIRCUIT CLERK
(A DEPARTMENT OF LASALLE COUNTY, ILLINOIS)**

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2017**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The LaSalle County Circuit Clerk, Illinois (Circuit Clerk) is an agency fund of LaSalle County, Illinois, which is governed by a twenty-nine member board. These statements only represent the Trust and Agency accounts of the Circuit Clerk of LaSalle County. The Circuit Clerk collects fees, fines and penalties and remits these amounts to the proper agencies or individuals.

The accounting policies of LaSalle County Circuit Clerk, Illinois conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

B. Basis of Presentation - Fund Accounting

The accounts of LaSalle County, Illinois (County) are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance and retained earnings, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The accompanying financial statements presents only the Agency Fund of the LaSalle County Circuit Clerk, Illinois and is not intended to present fairly the financial position and changes in financial position of LaSalle County, Illinois in conformity with generally accepted accounting principles.

Agency funds are 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Circuit Clerk collects fees, fines and penalties and remits these amounts to the proper agencies or individuals.

C. Basis of Accounting

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Increases in assets are recognized when they become measurable and available as net current position.

D. Investments

Investments generally consist of certificates of deposit stated at cost, which approximates fair value. The Circuit Clerk converted the only certificate of deposit into cash in the 2017. No investments were held as of November 30, 2017.

**LASALLE COUNTY CIRCUIT CLERK
(A DEPARTMENT OF LASALLE COUNTY, ILLINOIS)**

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED NOVEMBER 30, 2017**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. Cash and Investments

The investment and deposits of the LaSalle County Circuit Clerk, Illinois monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all monies must be invested in one or more of the following:

1. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
2. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Deposit Insurance Corporation;
3. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
4. Short-term discount obligations of the Federal National Mortgage Association.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Circuit Clerk's deposits may not be returned to it. The Circuit Clerk does not have a deposit policy for custodial credit risk.

As of November 30, 2017, the carrying amount of the deposits was \$1,933,591 while the bank balances totaled \$2,384,532. All uninsured deposits are fully collateralized with securities held by the pledging or financial institution's trust department or agent.

OTHER INFORMATION

**LASALLE COUNTY CIRCUIT CLERK
(A DEPARTMENT OF LASALLE COUNTY, ILLINOIS)**

**Schedule of Findings – Significant Deficiencies
For the Year Ended November 30, 2017**

Finding 2017-1: **Circuit Clerk Trial Balance**

Condition:

Deposits held by the Circuit Clerk's office do not reconcile to the Circuit Clerk's report of outstanding liabilities.

Criteria or Specific Requirement:

Amounts held by the Circuit Clerk's office are owed to various entities (the County, other municipalities, individuals, etc). Deposits held by the Circuit Clerk should reconcile to a trial balance of liabilities owed to the various entities.

Effect:

There is a difference between the liabilities reported by the Circuit Clerk's software and the cash balance. The liability is likely misstated by an amount approximately equal to this difference.

Cause:

This condition has existed since the office's software transition in 2009. Beginning in 2017, the Circuit Clerk's Office now has the ability to generate a trial balance; however, there is no process currently in place for monthly reconciliation of cash balance to outstanding liabilities.

Recommendation:

The Circuit Clerk should reconcile the trial balance to the deposits held each month and resolve any difference in a timely manner.

Management's Response:

The Circuit Clerk is aware of this issue and has devoted resources to identifying the cause of the discrepancy (over 200 hours dedicated to reconciling the discrepancies in 2017) and is taking steps to create a process by which the trial balance report is reconciled on a monthly basis.

**LASALLE COUNTY CIRCUIT CLERK
(A DEPARTMENT OF LASALLE COUNTY, ILLINOIS)**

**Schedule of Findings – Significant Deficiencies
For the Year Ended November 30, 2017**

Finding 2017-2: Financial Statement Preparation

Condition:

The Circuit Clerk's personnel do not prepare the Circuit Clerk's financial statements and related disclosures. The Circuit Clerk engages the external auditors to assist in preparing these reports using the financial reports provided by the Circuit Clerk. The auditors are required to gather and summarize financial information from several accounts to compile a complete set of financial statements.

Criteria:

The County Board has the ultimate responsibility for the Circuit Clerk's system of internal control over financial reporting. As independent auditors, the external auditors cannot be considered a part of the Circuit Clerk's system of internal controls. While it is acceptable to outsource various functions, responsibility for internal control cannot be outsourced to external auditors.

While it is common practice for the auditors to prepare the financial statements for many entities, this is considered an internal control deficiency in accordance with generally accepted auditing standards, which requires written communication to those charged with governance.

Effect:

Because the auditors, not management, have prepared the financial statements and related disclosures, material misstatements to the financial statements may not be prevented or detected by the Circuit Clerk's system of internal controls.

Cause:

As a municipal entity, the Circuit Clerk Department lacks the resources to prepare complete and accurate financial statements.

Recommendation:

We recommend the Circuit Clerk consider the costs and benefits of dedicating the necessary staff resources, technical training, and oversight to ensure:

- The Circuit Clerk's financial statements are accurately prepared in accordance with accounting principles general accepted in the United States of America.
- Someone knowledgeable of financial reporting requirements and independent of the financial statement preparation process performs a thorough review of the Circuit Clerk's financial statement, supporting schedules, and related disclosures to ensure they are accurate, complete and presented in accordance with the applicable basis of accounting.

REPORT J

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

LaSalle COUNTY

13th JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 2017

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$725,672.78
<small>(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</small>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$181,284.53
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$13,095.72
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$180,839.09
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$27,968.29
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$9,964.05
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$74.19	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$13,196.73	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$13,270.92
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$1,152,095.38

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$66,871.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$1,547,991.34

(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	28
	(ii) PART TIME:	4

SECTION A (1,2) TOTAL **\$1,614,862.34**

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

B. AUTOMATION EXPENSES

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

(1) PAID FROM COURT AUTOMATION FUND	\$290,288.52
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL **\$290,288.52**

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

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

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$94,412.85
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL **\$94,412.85**

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$324,450.64
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL **\$324,450.64**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL **\$33,229.32**

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

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

SECTION F TOTAL **\$0.00**

G. ALL OTHER CLERK'S OFFICE EXPENSES

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

PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

SECTION G TOTAL **\$5,949.38**

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL **\$2,363,193.05**

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.)	\$40,415.00
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$14,767,122.23

SECTION A TOTAL \$14,807,537.23
[THIS AMOUNT FORWARDED TO PAGE 7](#)

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

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

a. ALL EXCEPT DRUG FINES	\$250,319.11
b. DRUG FINES	\$14,101.12
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$102,891.43
SUBTOTAL 1-a,b,c,d,e	
	\$367,311.66

1.1) DRUG TASK FORCE

\$6,225.48

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

a. ALL EXCEPT DRUG FINES	\$7,234.23
b. DRUG FINES	\$0.00
c. OTHER	\$800.00
SUBTOTAL 2-a,b,c	
	\$8,034.23

(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) \$381,571.37

3) COUNTY

a. CRIMINAL FINES	\$63,090.50
b. TRAFFIC FINES	\$484,658.17
c. DRUG FINES	\$53,465.79
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)	\$534,944.31
SUBTOTAL 3-a,b,c,d,e,f,g	
	\$1,136,158.77

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

SUBTOTAL SECTION B (1,1.1,2,3) \$1,517,730.14

[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	\$65,502.42
2. ROAD FUND (OVERWEIGHTS)	\$22,088.49
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$22,400.55
5. STATE CRIME LABORATORY FUND	\$4,188.24
6. STATE POLICE DUI FUND	\$14,914.85
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$37,070.34
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$108.00
9. DRIVERS EDUCATION FUND	\$26,368.13
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$7,523.00
11. DRUG TREATMENT FUND	\$14,568.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$12,046.43
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$185,782.20
17. GENERAL REVENUE FUND	\$169,963.68
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$11,658.64
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$2,230.00
36. FIRE PREVENTION FUND	\$9,476.61
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$2,000.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$2,912.82
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$27,836.53
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$66,200.00
45. LUMP SUM SURCHARGE*	\$86,254.79

SUBTOTAL 4 (1-45) \$ 791,093.72

[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)
\$1,517,730.14
[AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3](#)

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45)
\$791,093.72

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$9,505.37
54. FORECLOSURE PREVENTION PROGRAM FUND	\$8,700.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$18,536.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$650.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$1,219.00
63. ROADSIDE MEMORIAL FUND	\$0.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$94,303.99
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$13,380.71
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$375.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$29,755.42
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$5,908.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$46,099.48
80. GUARDIANSHIP AND ADVOCACY FUND	\$22,400.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$9,390.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$3,770.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$45,144.00
85. GEORGE BAILEY MEMORIAL FUND	\$127.52
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$22.00

SUBTOTAL 4 (46-999)
\$309,286.49
[CLICK HERE TO GO TO ATTACHMENT D](#)
SUBTOTAL 4 (1-999)
\$1,100,380.21
SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL
\$ 2,618,110.35
[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	\$58,940.37	
(b) RECORDS AUTOMATION FUND	\$8,007.65	
	SUBTOTAL (1-a,b)	\$66,948.02
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$66,469.10	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$173,626.86	
	SUBTOTAL (2-a,b)	\$240,095.96
3. COUNTY LAW LIBRARY FUND		\$60,892.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$42,191.43
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$0.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$0.00
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$6,185.47
9. PROBATION AND COURT SERVICES FUND		\$172,294.96
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$1,410.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$30,720.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$18,684.25
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		\$26,250.00
23. CHILDREN'S ADVOCACY CENTER		\$35,363.33
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$10,360.82
25. DRUG COURT		\$0.00
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$0.00
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$5,677.78
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL **\$717,074.02**

[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)	\$343,577.36	
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$12,030.08	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$12,030.08
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$11,675.23
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$1,274,883.43	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$1,274,883.43
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$638,958.00	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$638,958.00
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.)		\$249,042.27

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

SECTION D TOTAL **\$2,530,166.37**

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

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$14,807,537.23
	SECTION B TOTAL (From PartIII.StateFunds2)	\$2,618,110.35
	SECTION C TOTAL (From PartIII.C)	\$717,074.02
	SECTION D TOTAL (From PartIII.D)	\$2,530,166.37

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL **\$20,672,887.97**

PLEASE INDICATE IF YOU ARE A PERCENTAGE DISTRIBUTION COUNTY PURSUANT TO 27.5 AND 27.6 OF THE CLERKS OF COURTS ACT

Yes

No

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:

ATTACHMENT B

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
City of Earlville	\$1,205.38	\$0.00	\$0.00	\$0.00	\$773.98	\$1,979.36
City of LaSalle	\$34,468.88	\$624.65	\$0.00	\$0.00	\$12,699.76	\$47,793.29
City of Marseilles	\$10,848.54	\$183.80	\$0.00	\$0.00	\$6,097.10	\$17,129.44
City of Mendota	\$29,949.41	\$118.49	\$0.00	\$0.00	\$8,962.77	\$39,030.67
City of Oglesby	\$7,857.21	\$47.44	\$0.00	\$0.00	\$1,993.93	\$9,898.58
City of Ottawa	\$77,924.24	\$1,695.86	\$0.00	\$0.00	\$36,581.84	\$116,201.94
City of Peru	\$31,850.21	\$11,174.23	\$0.00	\$0.00	\$14,777.76	\$57,802.20
City of Sandwich	\$828.58	\$0.00	\$0.00	\$0.00	\$1,316.32	\$2,144.90
City of Seneca	\$8,976.03	\$0.00	\$0.00	\$0.00	\$5,993.72	\$14,969.75
City of Streator	\$19,074.20	\$256.65	\$0.00	\$0.00	\$10,162.17	\$29,493.02
Village of Cedar Point	\$334.15	\$0.00	\$0.00	\$0.00	\$44.00	\$378.15
Village of Dalzell	\$84.54	\$0.00	\$0.00	\$0.00	\$20.00	\$104.54
Village of Grand Ridge	\$5,982.08	\$0.00	\$0.00	\$0.00	\$1,170.00	\$7,152.08
Village of Leland	\$412.05	\$0.00	\$0.00	\$0.00	\$108.00	\$520.05
Village of Lostant	\$11,624.89	\$0.00	\$0.00	\$0.00	\$1,073.76	\$12,698.65
Village of Naplate	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00
Village of Rutland	\$861.86	\$0.00	\$0.00	\$0.00	\$68.00	\$929.86
Village of Sheridan	\$2,717.01	\$0.00	\$0.00	\$0.00	\$424.32	\$3,141.33
Village of Somonauk	\$3,127.40	\$0.00	\$0.00	\$0.00	\$334.00	\$3,461.40
Village of Tonica	\$1,575.81	\$0.00	\$0.00	\$0.00	\$200.00	\$1,775.81
Village of Utica	\$456.64	\$0.00	\$0.00	\$0.00	\$90.00	\$546.64
Adams Township	\$631.44	\$0.00	\$0.00	\$0.00	\$0.00	\$631.44
Allen Township	\$23.58	\$0.00	\$0.00	\$0.00	\$0.00	\$23.58
Brookfield Township	\$400.54	\$0.00	\$0.00	\$0.00	\$0.00	\$400.54
Bruce Township	\$70.30	\$0.00	\$0.00	\$0.00	\$0.00	\$70.30
Dayton Township	\$121.91	\$0.00	\$0.00	\$0.00	\$0.00	\$121.91
Deer Park Township	\$297.26	\$0.00	\$0.00	\$0.00	\$0.00	\$297.26
Eagle Township	\$764.49	\$0.00	\$0.00	\$0.00	\$0.00	\$764.49
Eden Township	\$135.28	\$0.00	\$0.00	\$0.00	\$0.00	\$135.28
Fall River Township	\$377.36	\$0.00	\$0.00	\$0.00	\$0.00	\$377.36
Freedon Township	\$89.44	\$0.00	\$0.00	\$0.00	\$0.00	\$89.44
Grand Rapids Township	\$248.30	\$0.00	\$0.00	\$0.00	\$0.00	\$248.30
Groveland Township	\$32.49	\$0.00	\$0.00	\$0.00	\$0.00	\$32.49
LaSalle Township	\$33.37	\$0.00	\$0.00	\$0.00	\$0.00	\$33.37
Manlius Township	\$47.17	\$0.00	\$0.00	\$0.00	\$0.00	\$47.17
Mendota Township	\$141.51	\$0.00	\$0.00	\$0.00	\$0.00	\$141.51
Meriden Township	\$191.80	\$0.00	\$0.00	\$0.00	\$0.00	\$191.80
Miller Township	\$85.43	\$0.00	\$0.00	\$0.00	\$0.00	\$85.43
Mission Township	\$270.11	\$0.00	\$0.00	\$0.00	\$0.00	\$270.11
Northville Township	\$761.82	\$0.00	\$0.00	\$0.00	\$0.00	\$761.82
Ophir Township	\$48.06	\$0.00	\$0.00	\$0.00	\$0.00	\$48.06
Ottawa Township	\$662.59	\$0.00	\$0.00	\$0.00	\$0.00	\$662.59
Otter Creek Township	\$77.42	\$0.00	\$0.00	\$0.00	\$0.00	\$77.42
Richland Township	\$149.52	\$0.00	\$0.00	\$0.00	\$0.00	\$149.52
Rutland Township	\$270.56	\$0.00	\$0.00	\$0.00	\$0.00	\$270.56
Serena Township	\$775.17	\$0.00	\$0.00	\$0.00	\$0.00	\$775.17
South Ottawa Township	\$83.66	\$0.00	\$0.00	\$0.00	\$0.00	\$83.66
Troy Grove Township	\$23.58	\$0.00	\$0.00	\$0.00	\$0.00	\$23.58
Vermillion Township	\$33.37	\$0.00	\$0.00	\$0.00	\$0.00	\$33.37
Wallace Township	\$354.21	\$0.00	\$0.00	\$0.00	\$0.00	\$354.21
Waltham Township	\$32.49	\$0.00	\$0.00	\$0.00	\$0.00	\$32.49
Crime Reduction Team	\$0.00	\$200.24	\$0.00	\$0.00	\$0.00	\$200.24
Trident Drug Task Force	\$0.00	\$6,025.24	\$0.00	\$0.00	\$0.00	\$6,025.24
School Districts	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00
SUBTOTALS	\$257,553.34	\$20,326.60	\$0.00	\$0.00	\$103,691.43	\$381,571.37
(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$381,571.37

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

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

Items That May & May Not Appear on Attachments

Attachment A (Part II.G) – Clerk’s Expenses Other		
May Appear	May Not Appear	
<ol style="list-style-type: none"> Office Supplies/ Printing & Publishing/ Dues & Meetings Expenses related to jurors (other than reimbursements) Postage Outside Audit Rental Contracts Training/Education/Travel Storage Alarm System 	<ol style="list-style-type: none"> Jury Service Reimbursements - belongs on Part III.D.(9)other Longevity goes into salaries on Part II (1 or 2) 	Return to Attachment A

Attachment B (Part III.B) – Municipal, Drug Task Force, and Townships Itemized		
May Appear	May Not Appear	
<ol style="list-style-type: none"> DUI Equipment for Municipal and Townships portion - appear in the "Other" column. Police Vehicle Fund for the Municipal & Townships portion - appear in the "Other" column. Drug Task Force for Municipal and Townships - appear in the "Drug" column. It should be labeled as Drug Task Entity E-Citation & FTA Warrants for Municipal & Township for agencies within the county - appear in the "Other" column Emergency Response for Municipal & Township for agencies within the county - appear in the "Other" column School District - appear in the "Other" column under Part III.B.(2)(c) 	<ol style="list-style-type: none"> County /State Funds Private Ambulance Company-ER Restitution-Place on PartIII.D.(9) other and list on Attachment F 	Return to Attachment B

Attachment C (Part III.B(3)(g)) – County Other		
May Appear	May Not Appear	
<ol style="list-style-type: none"> Percentage money/ County Fee - every county has this. SCR529 % The county portion under Section 27.5 & 27.6 goes here. DUI Equipment for Sheriff’s Office portion. Police Vehicle Fund Transfer Fees for Probation Emergency Response County Transportation Safety Highway Hire-back Fund Vehicle Inspection Fine (if the County Sheriff issued the citation) Snowmobiling Under the Influence Equipt. Fine (if County Sheriff is the arresting agency) Additional Child Pornography Fine (if County Sheriff is the arresting/investigation agency) Sex Offender Fine (if County Sheriff is the arresting agency) 	<ol style="list-style-type: none"> SA Automation funds should be reported on Part III.C.(1)(b) Animal Control if County fine it belongs on Part III.B.(3)(a) Prescription Drug Disposal Fees belong on Part III.B.(4)76 Criminal Contempt of Court –Goes in County Fine Part III.B.(3)(a) or III.B.(3)(b) Bond Forfeitures-Part III.B.(3)(a) Criminal fines County Drug Enforcement goes on Part III.B.(3)(c) Drug fines 	Return to Attachment C

Attachment D (Part III.B(4)999) – State Other		
May Appear	May Not Appear	
<ol style="list-style-type: none"> Commerce Commission Police e-Citation Secretary Of State Police e-Citation/FTA 	<ol style="list-style-type: none"> Municipal and Townships / County / DNR funds Victim’s Impact Panel: MADD/DARE belong on Part III.D.(7) Anti-Crime Supervision Fees -State Police Vehicle should go into Part III.B.(4)72 State Police Vehicle DUI Crime Lab- If State Police- it goes into Part III.B.(4)6 State Police DUI Fund. Crime Lab- If State Police it belongs on Part III.B.(4)5 Crime Lab IL State Police Drug Fines belong in Part III.B.(4)4 Drug Traffic Prevention Arson Fine-Fire Service and Small Equipment Fund is no longer a fund It will now go into Part III.B.(4)36 Fire Prevention Fund Juvenile Expungement Fine belongs on Part III.B.(4)78 State Police Services Fund Secretary Of State Police Funds are in Part III.B.(4)65-PartIII.B.(4)67 Transfer Fee: Person subject to sentence of probation: (III.B.(3)(g)) /Person subject to parole or mandatory supervised release (III.B.(4)17) aka "Interstate Transfer" Overweight goes into Part III.B.(4)2 Road Fund Drug Assessment goes into the Drug Treatment Fund located on Part III.B.(4)11 Domestic Violence- County needs to look what statute they are collecting this under PartIII.B.(4)10 or PartIII.B.(4)43 Domestic Violence Surveillance- County needs to look what statute they are collecting this under (it may be Probation money that belongs on Part III.C.(9)) Teen Court belongs in Part III.C.(28) Youth Diversion Program State Police Drug Enforcement belongs on Part III.B.(4)4 Drug Traffic Prevention Fund 	Return to Attachment D

- | | |
|-----|--|
| 17. | ISP Expungement Fees go into State Police Services Fund on Part III.B.(4)78 |
| 18. | Additional Child Pornography Fine (ISP) goes into Part III.B.(4)5 State Crime Lab Fund |
| 19. | ER Restitution goes into either Part III.B.(4)6 for ISP or Part III.B.(4)75 for DNR |
| 20. | Sealing Fee goes into Part III.B.(4)78 State Police Services Fund |

Attachment E (Part III.C(99)) – Fees of Others Other

- | May Appear | May Not Appear |
|---|--|
| 1. Jury Assessment - reimbursement from defendant to county for cost of jury
2. Reimbursements to the County that the defendant was ordered to pay (evaluations, testing, medical cost) unless it was taken out of a certain fund then it would go back into that fund | 1. FTA Warrants /e-Citation / Police Vehicle/ DUI Equipment (See "Common Items" Tab)
2. Transfer Fee: Person subject to sentence of probation: (III.B.(3)(g)) /Person subject to parole or mandatory supervised release (III.B.(4)17) aka "Interstate Transfer"
3. Criminal Justice Info Projects belongs on Part III.B.(4)77
4. Child Advocacy belongs in Part III.C.(23)
5. Foreign Sheriff/Out of County Police Agencies on Part III.D.(9) and listed on Attachment F (don't need to list names of each agency)
6. Victim's Impact Panel: MADD/DARE belong on Part III.D.(7) Anti-Crime
7. GAL Fees-These belong on Part III.C.(6)
8. Drug Enforcement- State portion belongs on Part III.B.(4)4 and Department of Human Services-Youth Drug Abuse Prevention Fund belongs on Part III.B.(4)19
9. Mandatory Drug Fines belong on Part III.C.(12) Drug/Alcohol Testing & Electronic Monitoring Fee |

[Return to Attachment E](#)

Attachment F (Part III.D(9)) – Miscellaneous Other

- | May Appear | May Not Appear |
|---|--|
| 1. Bond Transfers
2. Overpayments
3. Jury Service Reimbursements
4. FTA Fees for out of county agencies
5. Foreign Sheriff - Out of County Police Agencies
6. SA Collections (NOT State's Attorneys Portion)
7. Judgments
8. Passports | 1. FTA Warrants /e-Citation / Police Vehicle/ DUI Equipment (See "Common Items" Tab)
2. Sex Offender Fine State's Attorney Portion should go on Part III.C.(1)(a)
3. Victim's Impact Panel: MADD/DARE belong on Part III.D.(7) Anti-Crime
4. ISP Expungement Fees go into State Police Services Fund on Part III.B.(4)78
5. Collections if it is the State's Attorneys Portion it goes on Fee on Part III.C.(1)(a) |

[Return to Attachment F](#)

Common Items

eCitation For	Belongs on	Attachment
Municipal and Townships	Part III.B.(1)(e) OR Part III.B.(2)(c)	B
County Sheriffs	Part III.C.(2)(a) Sheriffs Fees	
Secretary Of State	Part III.B.(4)(999)	D
State Police	Part III.B.(4)41 LEADS Maint. Fund	
Commerce Commission	Part III.B.(4)(999)	D
DNR	Part III.B.(4)1 DNR Fund	
FTA Warrant For	Belongs on	Attachment
Municipal and Townships	Part III.B.(1)(e) OR Part III.B.(2)(c)	B - located in "other column"
County Sheriffs	Part III.C.(2)(a) Sheriffs Fees	
Secretary Of State	Part III.B.(4)999	D
Out of County	Part III.D.(9)	F -No need to list each agency by name, just put "out of county FTA Warrant Fee"
State Police	Part III.B.(4)70 State Police Op Assist Fund	
Police Vehicle For	Belongs on	Attachment
Municipal and Townships	Part III.B.(1)(e) OR Part III.B.(2)(c)	B in "other column"
County Sheriffs	Part III.B.(3)(g)	C
State Police	Part III.B.(4)(72) State Police Vehicle Fund	
Sec Of State	Part III.B.(4)(67) SOS Police Veh Fund	
DNR	Part III.B.(4)(1) DNR Fund	
DUI Equipment For	Belongs on	Attachment
Municipal and Townships	Part III.B.(1)(e) OR Part III.B.(2)(c)	B in "other column"
County Sheriffs	Part III.B.(3)(g)	C
State Police	Part III.B.(4)6	
DNR	Part III.B.(4)1	

Totals Verification Page

Errors:

0

Difference:

\$0.00

Reference to Attachment Totals	Row
Attachment A, Cell Reference (G40)	40
Attachment B, Cell Reference (I51)	70
Attachment C, Cell Reference (G40)	39
Attachment D, Cell Reference (G40)	40
Attachment E, Cell Reference (G40)	40
Attachment F, Cell Reference (G40)	40

If you inserted additional lines in Attachments A through F you will need to list the new column number of the "Attachment Total"

Comparing	Totals Tab	Calc Tab	Grand Totals	SubTotals	Calculated	Difference
Part 1 Other	PartI	PartI		\$13,270.92	\$13,270.92	\$0.00
Part 1 Total	PartI	PartI	\$1,152,095.38		\$1,152,095.38	\$0.00
Part II Salaries	PartII	PartII		\$1,614,862.34	\$1,614,862.34	\$0.00
Part II Automation	PartII	PartII		\$290,288.52	\$290,288.52	\$0.00
Part II Maint & Child Support	PartII	PartII		\$94,412.85	\$94,412.85	\$0.00
Part II Document Storage	PartII	PartII		\$324,450.64	\$324,450.64	\$0.00
Part II Total	PartII	PartII	\$2,363,193.05		\$2,363,193.05	\$0.00
Part III - Section A - MCS	PartIII_A-B.3	PartIII_A-B.3		\$14,807,537.23	\$14,807,537.23	\$0.00
Part III - Section A	PartIII_D	PartIII_A-B.3		\$14,807,537.23	\$14,807,537.23	\$0.00
Part III - Section B 1) - Mun Fines	PartIII_A-B.3	PartIII_A-B.3		\$367,311.66	\$367,311.66	\$0.00
Part III - Section B 1.1) - Drug Task	PartIII_A-B.3	PartIII_A-B.3		\$6,225.48	\$6,225.48	\$0.00
Part III - Section B 2) - Township	PartIII_A-B.3	PartIII_A-B.3		\$8,034.23	\$8,034.23	\$0.00
Part III - Section B 1,1.1,2	PartIII_A-B.3	PartIII_A-B.3		\$381,571.37	\$381,571.37	\$0.00
Part III - Section B 3) - County	PartIII_A-B.3	PartIII_A-B.3		\$1,136,158.77	\$1,136,158.77	\$0.00
Part III - Section B 1, 2, 3) Sub Total	PartIII_A-B.3	PartIII_A-B.3		\$1,517,730.14	\$1,517,730.14	\$0.00
Part III - Section B 1, 2, 3) Subtotal Post	PartIII_StateFunds2	PartIII_A-B.3		\$1,517,730.14	\$1,517,730.14	\$0.00
Part III - Section B 4, 1-45) - State	PartIII_StateFunds1	PartIII_StateFunds1		\$791,093.72	\$791,093.72	\$0.00
Part III - Section B 4, 1-45) - State Post	PartIII_StateFunds2	PartIII_StateFunds1		\$791,093.72	\$791,093.72	\$0.00
Part III - Section B 4, 46-999) - State	PartIII_StateFunds2	PartIII_StateFunds2		\$309,286.49	\$309,286.49	\$0.00
Part III - Section B 4 - 1-999) State Total	PartIII_StateFunds2	PartIII_StateFunds2		\$1,100,380.21	\$1,100,380.21	\$0.00
Part III - Section B 1, 2, 3, 4) - Total	PartIII_StateFunds2	PartIII_StateFunds2		\$2,618,110.35	\$2,618,110.35	\$0.00
Part III - Section B 1, 2, 3, 4) - Total Post	PartIII_D	PartIII_StateFunds2		\$2,618,110.35	\$2,618,110.35	\$0.00
Part III - Section C - State's Attorney	PartIII_C	PartIII_C		\$66,948.02	\$66,948.02	\$0.00
Part III - Section C - Sheriff	PartIII_C	PartIII_C		\$240,095.96	\$240,095.96	\$0.00
Part III - Section C - Court Appt Counsel	PartIII_C	PartIII_C		\$0.00	\$0.00	\$0.00
Part III - Section C - Mand Arb	PartIII_C	PartIII_C		\$0.00	\$0.00	\$0.00
Part III - Section C - Elect Monitoring	PartIII_C	PartIII_C		\$0.00	\$0.00	\$0.00

Part III - Section C - Total	PartIII_C	PartIII_C		\$717,074.02	\$717,074.02	\$0.00
Part III - Section C - Total Post	PartIII_D	PartIII_C		\$717,074.02	\$717,074.02	\$0.00
Part III - Section D - Work Release	PartIII_D	PartIII_D		\$12,030.08	\$12,030.08	\$0.00
Part III - Section D - Deposits	PartIII_D	PartIII_D		\$1,274,883.43	\$1,274,883.43	\$0.00
Part III - Section D - Refunds	PartIII_D	PartIII_D		\$638,958.00	\$638,958.00	\$0.00
Part III - Section D - Total	PartIII_D	PartIII_D		\$2,530,166.37	\$2,530,166.37	\$0.00
Part III - Section D - Total Post	PartIII_D	PartIII_D		\$2,530,166.37	\$2,530,166.37	\$0.00
Part III - Grand Total	PartIII_D	PartIII_D	\$20,672,887.97		\$20,672,887.97	\$0.00

Comparing	Totals Tab	Calc Tab	Grand Totals	SubTotals	Calculated	Difference
Attachment A	Attach_A	PartII	\$5,949.38		\$5,949.38	\$0.00
Attachment A-Sub Total	Attach_A	Attach_A		\$5,949.38	\$5,949.38	\$0.00
Attachment B	Attach_B	PartIII_A-B.3	\$381,571.37		\$381,571.37	\$0.00
Attachment B-Sub Total	Attach_B	Attach_B		\$381,571.37	\$381,571.37	\$0.00
Attachment B-All Except Drug	Attach_B	Attach_B		\$257,553.34	\$257,553.34	\$0.00
Attachment B-All Except Drug Post	Attach_B	PartIII_A-B.3		\$257,553.34	\$257,553.34	\$0.00
Attachment B-Drug	Attach_B	Attach_B		\$20,326.60	\$20,326.60	\$0.00
Attachment B-Drug Post	Attach_B	PartIII_A-B.3		\$20,326.60	\$20,326.60	\$0.00
Attachment B-Crime Lab	Attach_B	Attach_B		\$0.00	\$0.00	\$0.00
Attachment B-Crime Lab Post	Attach_B	PartIII_A-B.3		\$0.00	\$0.00	\$0.00
Attachment B-Crime Lab DUI	Attach_B	Attach_B		\$0.00	\$0.00	\$0.00
Attachment B-Crime Lab DUI Post	Attach_B	PartIII_A-B.3		\$0.00	\$0.00	\$0.00
Attachment B-Other	Attach_B	Attach_B		\$103,691.43	\$103,691.43	\$0.00
Attachment B-Other Post	Attach_B	PartIII_A-B.3		\$103,691.43	\$103,691.43	\$0.00
Attachment B-Subtotals Total	Attach_B	Attach_B		\$381,571.37	\$381,571.37	\$0.00
Attachment C	Attach_C	PartIII_A-B.3	\$534,944.31		\$534,944.31	\$0.00
Attachment C-Sub Total	Attach_C	Attach_C		\$534,944.31	\$534,944.31	\$0.00
Attachment D	Attach_D	PartIII_StateFunds2	\$22.00		\$22.00	\$0.00
Attachment D-Sub Total	Attach_D	Attach_D		\$22.00	\$22.00	\$0.00
Attachment E	Attach_E	PartIII_C	\$0.00		\$0.00	\$0.00
Attachment E-Sub Total	Attach_E	Attach_E		\$0.00	\$0.00	\$0.00
Attachment F	Attach_F	PartIII_D	\$249,042.27		\$249,042.27	\$0.00
Attachment F-Sub Total	Attach_F	Attach_F		\$249,042.27	\$249,042.27	\$0.00

Other Comparison	Tab	Grand Totals	Error
DHFS IV-D Contractual & Incentive	PartI	\$13,196.73	0
Full Time Employees	PartII	28	0
Percentage Distribution < 55, > Over 55	PartIII_StateFunds1	\$0.00	0
Percentage Distribution Over 55 = 0	PartIII_StateFunds1	\$185,782.20	0
General Revenue Fund	PartIII_StateFunds1	\$169,963.68	0

<u>Abandoned Residential Property</u>	PartIII_StateFunds1	\$66,200.00	0
<u>Lumpsum Surcharge</u>	PartIII_StateFunds1	\$86,254.79	0
<u>Foreclosure Prevention Program</u>	PartIII_StateFunds2	\$8,700.00	0
<u>Foreclosure Prevention Graduated</u>	PartIII_StateFunds2	\$18,536.00	0
<u>State Police Op Assistance Fund</u>	PartIII_StateFunds2	\$94,303.99	0
<u>Access to Justice</u>	PartIII_StateFunds2	\$9,390.00	0
<u>Supreme Court Special Purposes Fund</u>	PartIII_StateFunds2	\$45,144.00	0
<u>Probation and Court Service Fund</u>	PartIII_C	\$172,294.96	0
<u>County Percentage Disbursement</u>	Attach_C	\$430,761.13	0



If you have an error or difference in yellow, you will need to scroll down to see what section the error is coming from. If you have 0 errors and no differences, your totals match



Example: If you had more items than lines on Attachment A and you had to insert lines, look and see what row your total line is on. Insert the row number in the chart here



If you have a dollar amount located in the section to the left, this means you have a discrepancy in Part I-PartIII

If you have a dollar amount located in the section to the left, this means you have a discrepancy in the attachment totals or it could mean you have not updated the row number that the attachment total is located on.





If you have a highlighted number located in the section to the left, this means you have ZERO in a fund that you should most likely be collecting.