

WILLIAMSON COUNTY
CIRCUIT CLERK'S OFFICE
AUDIT AS REQUIRED BY ILCS 705 105/27.8
AS OF AND FOR THE FISCAL
YEAR ENDED NOVEMBER 30, 2016

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Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

January 5, 2018

INDEPENDENT AUDITORS' REPORT

Williamson County Government
Board of Commissioners
407 North Monroe
Marion, IL 62959

Report on the Financial Statements

We have audited the accompanying financial statements of the Fiduciary Fund of the Williamson County Circuit Clerk's Office, Williamson County, Illinois as of and for the year ended November 30, 2016, which collectively comprise the Office's basic 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.

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, the Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee, 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 these 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 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 basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the sensitive nature of the records in adoption, juvenile, and mental health case files, we were not permitted access to these case files. Therefore, no testing was performed on these cases files and accordingly, we express no opinion or any other form of assurance on them.

We did not audit Williamson County's Marriage and Civil Union Fund because we were denied access to all records for this fund by the Judicial Branch. Therefore, we were not able to conclude that the financial statements as a whole are free from material misstatement due to the inability to obtain sufficient appropriate audit evidence.

Opinion

In our opinion, except for the effects of the matters discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Williamson County Circuit Clerk's Fiduciary Fund as of November 30, 2016 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 1, the financial statements present only the Fiduciary Fund of the Williamson County Circuit Clerk, Williamson County, Illinois and do not purport to, and do not, present fairly the financial position of Williamson County Government, Illinois as of November 30, 2016, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Users of this report should read the Auditors' Report on the Government-Wide Financial Statements of Williamson County Government for the year ended November 30, 2016 in order to gain a full understanding of the financial position of Williamson County Government as a whole.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the

information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

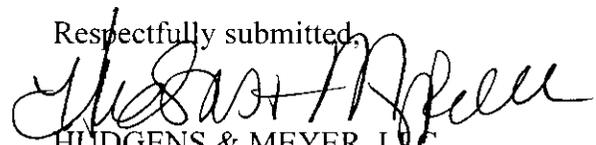
Our audit was conducted for the purpose of forming an opinion on the Williamson County Circuit Clerk's basic financial statements of the Fiduciary Fund. The Schedule of Cash in Bank and Report J are supplemental information and are presented for the purpose of additional analysis and are not required parts of the financial statements.

The Schedule of Cash in Bank and Report J provide 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. The Schedule of Cash in Bank and Report J are based on guidelines of the Administrative Office of the Illinois Courts.

The Schedule of Cash in Bank and Report J are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The Schedule of Cash in Bank and Report J have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other 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, the Schedule of Cash in Bank and Report J are 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 our report dated January 5, 2018, on our consideration of the Williamson County Circuit Clerk's Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Williamson County Circuit Clerk's Office's internal control over financial reporting and compliance.

Respectfully submitted,

HUDGENS & MEYER, LLC
Certified Public Accountants



January 5, 2018

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

Williamson County Government
Board of Commissioners
407 North Monroe
Marion, IL 62959

Compliance

We have examined the Williamson County Circuit Clerk's, Williamson County, Illinois' assertion that it complied with the requirements listed below and the effectiveness of the Williamson County Circuit Clerk's Office internal control over compliance with the requirements listed below during the year ended November 30, 2016. The management of the Williamson County Circuit Clerk's Office is responsible its assertion and for compliance with the requirements stated in the Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee and for maintaining effective internal control in accordance with these Guidelines in order to provide reasonable assurance that the Williamson County Circuit Clerk's Office complies with the specified requirements. Our responsibility is to express an opinion on the Williamson County Circuit Clerk's assertion of compliance with the specified elements and to report on the effectiveness of the internal control over compliance with the specified requirements based on our examination.

The compliance requirements examined include:

- A. For the sample of cases tested, the Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose identified by law.
- B. For the sample of the cases tested, the Circuit Clerk's Office has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. For the sample of the cases tested, the Circuit Clerk's Office has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. For the sample of the cases tested, the Circuit Clerk's Office has generally complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. For the sample of the cases tested, the Circuit Clerk's Office 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.

The samples tested did not include adoption, juvenile, or mental health cases.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to financial audits engagements contained in Government Auditing Standards issued by the Comptroller General of the United States; and the Circuit Clerk Audit Guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee; and, accordingly, included obtaining an understanding of the internal control over compliance, testing, and evaluating the design and operating effectiveness of the internal control, and performing other procedures as we considered necessary in the circumstances. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Williamson County Circuit Clerk's compliance with specified requirements.

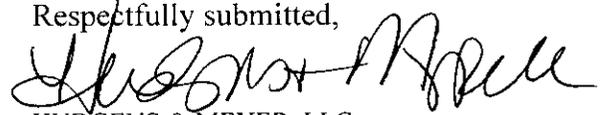
In our opinion, the Williamson County Circuit Clerk's assertion that the Williamson County Circuit Clerk's Office did comply with the requirements stated above for the year ended November 30, 2016 is fairly stated in all material respects.

Internal Control

The management of the Williamson County Circuit Clerk's Office is responsible for establishing and maintaining effective internal control over compliance with the Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee. In planning and performing our examination, we considered the Williamson County Circuit Clerk's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Williamson County Circuit Clerk's Office's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Williamson County Circuit Clerk's 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 noncompliance with the requirements listed previously in this report on a timely basis. A *material weakness* in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal controls over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed previously in this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance with the requirements listed previously in this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did identify deficiencies in internal control over compliance that we consider to be deficiencies as defined above. These deficiencies as of November 30, 2016 are described on pages 7-10 of this report.

Respectfully submitted,

HUDGENS & MEYER, LLC
Certified Public Accountants



January 5, 2018

**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**

Williamson County Government
Board of Commissioners
407 North Monroe
Marion, IL 62959

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 Williamson County Circuit Clerk's Office, Williamson County, Illinois as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the Williamson County Circuit Clerk's basic financial statements and have issued our report thereon dated November 30, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Williamson 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying findings, we identified certain deficiencies in internal control that we consider to be deficiencies.

Findings:

2016-1 Investment Policy & FDIC Coverage

Criteria:

Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:

The Circuit Clerk's Office maintains material bank balances at all times that exceed the threshold for standard FDIC coverage(s). There are no preventative or mitigating controls to ensure that the Circuit Clerk's Office obtained pledged securities in an amount to cover the full bank balances as the bank balances continue to increase. The Circuit Clerk's Office also has not developed and investment policy for its material account balances.

Cause:

As of November 30, 2016, the Circuit Clerk's Office did not have mitigating controls in place to monitor FDIC coverage and pledged securities for bank balances.

As of November 30, 2016, an investment policy in the Circuit Clerk's Office had not developed or implemented.

Effect or potential effect:

Any unpledged and uninsured bank balances are subject to loss.

Without an investment policy dictating the management of the funds maintained by the Circuit Clerk's Office, the risk of funds being uninsured increases. Also, the County's rate of return can be increased with active participation and planning.

Recommendation:

We recommend that the Circuit Clerk address FDIC coverage in the recommended investment policy.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230.

Circuit Clerk's Response:

The previous year's audit finding was addressed. I have been contacting the bank at the end of each month and reviewing the appropriate amount of pledged securities over the FDIC coverage amounts with the bank in order to secure the appropriate amount of pledged securities for my account balances. However, a recent discussion with the bank revealed that the bank also consolidates the County Treasurer's need each month for pledged securities with mine. That practice reduces the amount of pledged securities available for my accounts. I am planning to readdress my investment policy with this new information.

2016-2 Dormant Case Files

Criteria:

Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee.

Condition:

Upon review, it was noted that over 6,100 cases were listed on the Clerk's dormant case file listing. A further review of the dormant case file listing indicated that there were multiple cases in varying case types that had not been docketed for hearings that were several years old. It was also noted that multiple cases did not have the disposition entered by the Circuit Clerk Office. A further review of a sample of the case files involved found some case files that contained money orders paying the fines and fees. The money orders had not been deposited by the Circuit Clerk's Office. It was noted that the largest volume on the dormant case file listing occurred between 2006 and 2008 and involved a high number traffic related cases.

Cause:

As of November 30, 2016, the Circuit Clerk's Office did not have mitigating controls in place to monitor the dormant case files.

Effect or potential effect:

Cases cannot be properly adjudicated or disposed of without the appropriate court proceedings.

Recommendation:

We recommend that the Circuit Clerk implement a monitoring process for the dormant case file listing.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230.

Circuit Clerk's Response:

This audit recommendation has been addressed. Upon being notified of the findings from the dormant case file listing, I immediately implemented a review of this list each month by the respective Clerk in charge of each case type. Also, I requested that my staff pull all of the historical case files in order to input the proper disposition. Each Clerk has reviewed the status of each case file on the dormant case file list to ensure that all case files have a date set for action. I have also implemented a requirement that dates for action are set in all case files on a perpetual basis.

2016-3 Nonstandard Bond Listing

Criteria:

Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee.

Condition:

It was noted that bond for multiple cases on the outstanding bond list for nonstandard receipts were not transferred into the case files upon the cases being opened and/or refunded or applied based upon an election not to prosecute. It was noted that the appropriate paperwork was not being filed with the Circuit Clerk's Office from the State's Attorney's Office.

Cause:

The nonstandard case type process for bonds received in the Circuit Clerk's Office was a new process that was developed during the prior fiscal year in response to previous audit findings. The purpose of the new nonstandard case file process was to ensure that all bond is filed within 48 hours with the Circuit Clerk's Office instead of being held in the jail. It appears that the majority of the process was effective with the exception of notifications from the States Attorney's Office regarding their decision to file charges or elections not to prosecute.

Effect or potential effect:

Bond not appropriately applied to case files is subject to misappropriation.

Recommendation:

We recommend that the Circuit Clerk's Office and States Attorney's Office implement a monitoring process for the nonstandard bond listing.

Responsible party and implementation date:

The responsible party for this recommendation is the Williamson County Circuit Clerk and Williamson County State's Attorney. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. The States Attorney's Office can be contacted at (618) 997-1301.

Circuit Clerk's Response:

This audit recommendation has been addressed. Upon being notified of the findings from the nonstandard case file listing, I immediately implemented a review of this list each month and I also provide the States Attorney's Office with this listing for follow-up on regular intervals. I have also requested that the States Attorney's Office provide us with their filings and elections not to prosecute in a timely manner. A more recent review of this process with the modifications included indicates that the nonstandard bond process is functioning appropriately.

Compliance and Other Matters

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

Responses to Findings

The responses to the findings identified in our audit is described in the preceding findings. The responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2016

WILLIAMSON COUNTY CIRCUIT CLERK
FIDUCIARY FUND - AGENCY FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2016

ASSETS

Cash and Cash Equivalents	\$	2,339,716
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TOTAL ASSETS

	\$	2,339,716
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LIABILITIES

Payable to Williamson County Government Funds:

Clerk Fees and Interest	\$	44,250
State Attorney Fees		2,130
Fines		33,440
Forfeitures		-
Sheriff's Fees		349
Public Defender		701
Filing Fees		-
Dispute Resolution Fund		-
Law Library Fund		933
Clerk's Cost		-
Sheriff's Medical Fund		573
DUI Equipment Fund		10,994
Court Automation Fund		4,332
Court Document Storage Fund		4,336
Clerk Op. Add-On Fund		819
Clerk Operations Deduction		-
Police Vehicle Fund		2,205
States Attorney Automation		318
Interest Income		-

Payable to Williamson County, Municipalities and other Governmental Entities:

Driver's Education		279
Court Assessment Fund		3,933
Court Security Fund		12,190
Juvenile Legal Fees for Representing Minors		-
Juvenile Delinquency Cost/Support		-
County Health Fund		-
Bail Bond Cost		-
Substance Abuse Fund		-
Working Cash Fund		-
Probation and Court Services Funds		-
Traffic and Criminal Surcharge Fund		-
Child Support Enforcement Fund		-
Payable to Marriage Fund - Circuit Court		-
Payable to Attorney General		-
Payable to the Attorney General Charitable Enforcement		-
Payable to Municipalities		31,068
Payable to the Illinois Commerce Commission		-
Payable to the Child Support Collection Fund		-
Payable to the Department of Alcoholism		-
% Distribution: \$55 and Over Fund		13,671

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY CIRCUIT CLERK
FIDUCIARY FUND - AGENCY FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2016

LIABILITIES (CONCLUDED)

Payable to the Illinois State Treasurer:

Payable Local Anti-Crime Program	\$ -
Professional Regulation Evidence Fund	-
Payable to Capital Plan and O.W.	-
Drivers Education Fund	1,985
General Professions Dedicated Funds	-
Underground Utility Facilities Damage	-
State Overweight Fines	3,407
Surcharge and Leads Funds	108
Department of Conservation	47
Drug Enforcement Fund	1,628
Drug Assessment Fund	-
DUI Crime Laboratory Fund	-
Prevention Fund	-
Emergency Medical Services Fund	-
Trauma Center Fund	979
State Police for the Road Fund	-
10% States Attorney Fee	-
State Toll Highway Authority Fund	-
Department of Natural Resources Fund	-
Employee Commute Options Fund	-
State Boating Act Fund	-
Drug Treatment Fund III	-
Violent Crimes Victim Assistance Fund	3,941
Drug Crime Laboratory Fund	-
Sexual Assault Services Fund	-
Domestic Violence Shelter and Service Fund	-
Child Sexual Abuse Fund	-
Drug Treatment Fund	-
Anti-crime Fund	810
% Distribution: \$55 and Over Fund	5,937

Payable to Others

Deposits of Funds - Other Court Cases	-
Miscellaneous	417,571
Deposits of Bail Securities	1,532,117

TOTAL LIABILITIES

\$ 2,135,051

NET POSITION

Held in trust for child support collection efforts	<u>\$ 204,665</u>
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TOTAL NET POSITION

\$ 204,665

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

NOTES TO FINANCIAL STATEMENTS

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Williamson County (the "County") was incorporated under the provisions of the State of Illinois. The County operates under a Commission form of government and provides the following services: public safety, highways and bridges, judiciary and court related services, public health, public welfare, and general administrative services.

The County operates with three elected County Commissioners. Those Commissioners also appoint members to various boards, of which one has been determined to be component units of the County. The Circuit Clerk's position is an elected position which is elected every four years.

The Circuit Clerk's Fiduciary Fund is accounted for as a fund of the County and its operations are not independent of the County. The County's General Fund, IMRF Fund, and Employee Health Insurance Fund appropriate funds annually to incorporate 100% of the Circuit Clerk's Office's operating expenses, retirement contributions, and health insurance expenses, respectively. The Circuit Clerk reimburses each respective fund the salary portions and fringe benefit portions for two employees in the Office. The expenses for one employee are reimbursed from the Child Support Fund and the expenses for the other employee are reimbursed from the Document Storage Fund. The Circuit Clerk maintains the Child Support Fund and the Document Storage Fund.

The accounting policies of the Williamson County Circuit Clerk conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of the Williamson County Circuit Clerk are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations of the Circuit Clerk's financial activities for the fiscal year ended November 30, 2016.

A. The Financial Reporting Entity

These financial statements represent only the financial position of Williamson County Circuit Clerk's Fiduciary Fund.

B. Fund Accounting

The Fiduciary Fund of the Circuit Clerk's Office is organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, and fund equity.

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

B. Fund Accounting (Concluded)

Summary of Fiduciary Fund Types

- Private-purpose trust funds account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments, such as escheat property held in trust for the benefit of individuals or other governments.
- Agency funds are clearing accounts used to account for assets held for other funds, governments, or individuals. Agency funds are custodial in nature; that is, their assets equal their liabilities.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the measurement focus applied.

The modified accrual basis of accounting and economic resources measurement focus is used by the Fiduciary Fund.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The Circuit Clerk's Office defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be 60 days.

Certain fines and fees are not susceptible to accrual because they are usually not measurable until received.

D. Cash and Cash Equivalents

Cash applicable to a particular fund is readily identifiable. Cash in excess of current requirements is deposited in interest-bearing certificates of deposit, savings accounts, and money market accounts. Cash temporarily deposited in any of the forms previously listed are presented as cash and cash equivalents in the statement of fiduciary net assets, in accordance with generally accepted accounting principles.

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED):

E. Net Position

The net position balance represents the amount available for budgeting future operations and expenditures for child support services.

E. Fund Financial Statements

The fund financial statements present information about the Circuit Clerk's Fiduciary Fund.

The Circuit Clerk's Office applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the Circuit Clerk applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements.

G. Subsequent Events

Subsequent events have been evaluated through November 30, 2016, which is the date of this report.

NOTE 2 CASH AND INVESTMENTS:

A. Cash on Hand

The Circuit Clerk's Office maintains a cash change fund, which totaled \$260 as of November 30, 2016.

B. Cash in Bank

The carrying amount of the Circuit Clerk's deposits, including cash on hand and deposits with financial institutions was \$2,339,716. The bank balance was \$2,424,555. The balances are categorized as follows:

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 2 CASH AND INVESTMENTS (CONCLUDED):

	Carrying Amount	Bank Balance
Cash on Hand	\$ 260	\$ -
<i>(Category #1)</i> - Insured (FDIC)	1,005,552	1,005,552
<i>(Category #2)</i> - Uninsured with collateral	970,000	970,000
<i>(Category #3)</i> - Uninsured and uncollateralized	363,904	449,003
Total	\$ 2,339,716	\$ 2,424,555

At November 30, 2016, the Circuit Clerk had multiple certificates of deposit with local financial institutions. In accordance with generally accepted accounting principles, certificates of deposit and other time savings deposits are reported as cash and cash equivalents. The table presented above presents cash and cash equivalents according to risk categories. The categories are described as follows:

Category #1 - includes deposits covered by depositing insurance.

Category #2 - includes deposits covered by collateral pledged in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

C. Investment Policies

By law, deposits may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

The Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the Court System.

OTHER SUPPLEMENTARY INFORMATION

WILLIAMSON COUNTY CIRCUIT CLERK
FIDUCIARY FUND
SCHEDULE OF CASH IN BANK - AGENCY FUND
NOVEMBER 30, 2016

CASH IN BANK

Cash on Hand	\$ 260
Cash in Bank	<u>2,339,456</u>

<u>TOTAL CASH IN BANK</u>	<u>\$ 2,339,716</u>
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SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
Williamson COUNTY
1st JUDICIAL CIRCUIT
FISCAL YEAR ENDING November 2016

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$612,558.40
<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	\$62,607.57
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$1,208.77
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$62,177.73
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$11,291.54
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$0.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$3,332.32	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$10,679.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$14,011.32
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$763,855.33

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$76,635.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$415,162.00	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	17		
	(ii) PART TIME:	0		

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

SECTION A (1,2) TOTAL \$491,797.00

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			\$71,470.89	
(2) PAID FROM COUNTY GENERAL FUND			\$0.00	

SECTION B (1,2) TOTAL \$71,470.89

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			\$36,226.79	
(2) PAID FROM COUNTY GENERAL FUND			\$0.00	

SECTION C (1,2) TOTAL \$36,226.79

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$54,551.76	
(2) PAID FROM COUNTY GENERAL FUND			\$0.00	

SECTION D (1,2) TOTAL \$54,551.76

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$0.00

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

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

SECTION F TOTAL \$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

CLICK HERE TO GO TO ATTACHMENT A	SECTION G TOTAL	\$22,139.24
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PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$676,185.68

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.)	\$961,431.21
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$8,197,591.24

SECTION A TOTAL	\$9,159,022.45
THIS AMOUNT FORWARDED TO PAGE 7	

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

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

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

a. ALL EXCEPT DRUG FINES	\$384,454.18	
b. DRUG FINES	\$4,969.69	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER	\$34,033.33	
	SUBTOTAL 1-a,b,c,d,e	\$423,457.20

1.1) DRUG TASK FORCE \$2,517.40

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

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

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B) **TOTAL \$425,974.60**

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

3) COUNTY

a. CRIMINAL FINES	\$151,140.22	
b. TRAFFIC FINES	\$398,004.28	
c. DRUG FINES	\$5,395.99	
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)	\$188,347.77	
	SUBTOTAL 3-a,b,c,d,e,f,g	\$742,888.26

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

SUBTOTAL SECTION B (1,1.1,2,3)	\$1,168,862.86
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	\$2,699.74
2. ROAD FUND (OVERWEIGHTS)	\$372,654.76
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$10,990.73
6. STATE POLICE DUI FUND	\$0.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$55,661.87
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$64.00
9. DRIVERS EDUCATION FUND	\$29,206.77
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$4,572.70
11. DRUG TREATMENT FUND	\$42,282.65
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,010.00
14. TRAUMA CENTER FUND	\$13,125.45
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$78,979.63
17. GENERAL REVENUE FUND	\$93,980.39
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,646.33
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	\$0.00
36. FIRE PREVENTION FUND	\$0.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$1,387.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$225.91
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$12,931.61
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$639.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$28,314.62
45. LUMP SUM SURCHARGE*	\$383,417.09

SUBTOTAL 4 (1-45) \$1,133,790.25
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) \$1,188,862.86
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$1,133,790.25

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$372,654.72
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$0.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$5,979.96
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$11,326.38
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$750.00
63. ROADSIDE MEMORIAL FUND	\$0.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$515.27
66. SECRETARY OF STATE POLICE SERVICES FUND	\$192.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$320.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$41,122.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$6,446.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$3,164.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$400.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$14,445.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$7,251.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$50.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$6,201.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
999. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$571.54

SUBTOTAL 4 (46-999) \$471,388.87

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

SUBTOTAL 4 (1-999) \$1,605,179.12

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL
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	\$29,650.98	
(b) RECORDS AUTOMATION FUND	\$4,352.00	
	SUBTOTAL (1-a,b)	\$34,002.98
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$21,046.84	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$156,347.31	
	SUBTOTAL (2-a,b)	\$177,394.15
3. COUNTY LAW LIBRARY FUND		\$10,776.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$860.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$60,309.08
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$10,313.78	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$10,313.78
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$173,332.83
10. DISPUTE RESOLUTION FUND		\$3,234.50
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		\$0.00
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		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$7,280.66
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		\$3,750.00
23. CHILDREN'S ADVOCACY CENTER		\$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
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		\$0.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL	\$481,253.98
THIS AMOUNT FORWARDED TO PAGE 7	

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

*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)		\$90,599.09
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	
	SUBTOTAL (2-a,b)	\$0.00
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		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$851.38	
	SUBTOTAL (6-a,b)	\$851.38
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$10,354.55
8. REFUND AND RETURNS		
a. BAIL	\$304,739.99	
b. OTHER	\$2,377.50	
	SUBTOTAL (8-a,b)	\$307,117.49
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.)		\$13,977.50

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

SECTION D TOTAL
THIS AMOUNT FORWARDED TO SECTION D BELOW

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$9,158,022.45
	SECTION B TOTAL (From PartIII.StateFunds2)	
	SECTION C TOTAL (From PartIII.C)	\$481,253.98
	SECTION D TOTAL (From PartIII.D)	
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$12,837,218.42

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

Yes No

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:

