

**FRANKLIN COUNTY CIRCUIT CLERK
FRANKLIN COUNTY, ILLINOIS
GENERAL PURPOSE FINANCIAL REPORT
For the Year Ended November 30, 2017**



FRANKLIN COUNTY CIRCUIT CLERK

November 30, 2017

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INDEPENDENT AUDITOR'S REPORT

County Board of Commissioners
Franklin County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the fiduciary funds of the Franklin County Circuit Clerk, Illinois as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the Circuit Clerk'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 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 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 audit opinion.

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 Franklin County, Illinois as of November 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A, the financial statement presents only the fiduciary fund of the Circuit Clerk and does not purport to, and does not, present fairly the financial position of Franklin 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 Franklin County Circuit Clerk, Illinois has omitted a management's discussion and analysis for the fiduciary fund that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statement. Such missing information, although not a part of the fund financial statement, 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 that collectively comprise the fiduciary funds of the Franklin County Circuit Clerk, Illinois' basic financial statements. The information included in the Statement of Changes in Fiduciary Assets and Liabilities, Report J Annual Financial Report, and the Schedules of Revenue, Expenditures, and Changes in Fund Balance are presented for the purpose of additional analysis and are not a required part of the financial statement. Report J Annual Financial Report provides relevant information that is not provided by the fiduciary fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J Annual Financial Report is based on guidelines of the Administrative Office of the Illinois Courts.

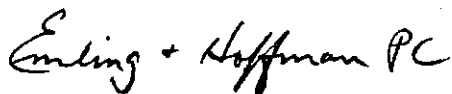
The Statement of Changes in Fiduciary Assets and Liabilities, Report J Annual Financial Report, and the Schedules of Revenue, Expenditures, and Changes in Fund Balance are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to 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 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 Annual Financial Report is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 1, 2018 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Franklin County Circuit Clerk's internal control over financial reporting of the fiduciary fund and its compliance.

Restricted Use of this Auditor's Report

This report is intended solely for the information and use of Franklin County, 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.



Emling & Hoffman, P.C.
June 1, 2018

COMPLIANCE SECTION

Emling & Hoffman, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

County Board of Commissioners
Franklin County, Illinois

Compliance

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

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

our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

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

In our opinion, the Franklin County Circuit Clerk 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.

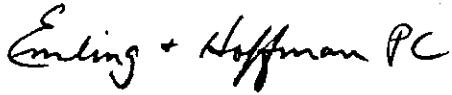
Internal Control

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

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

Our consideration of 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 of that testing based on the requirements of the annual audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Emling + Hoffman PC". The signature is written in a cursive, flowing style.

Emling & Hoffman, P.C.
June 1, 2018

Emling & Hoffman, P.C.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

County Board of Commissioners
Franklin County, 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 Franklin County Circuit Clerk, Illinois as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the Franklin County Circuit Clerk, Illinois' basic financial statements, and have issued our report thereon dated June 1, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Franklin County Circuit Clerk, Illinois' 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 the Franklin County Circuit Clerk, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Franklin 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.

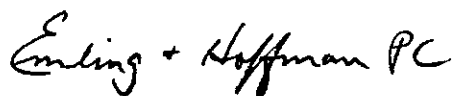
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Franklin County Circuit Clerk, Illinois' 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Emling + Hoffman PC". The signature is written in a cursive, flowing style.

Emling & Hoffman, P.C.
June 1, 2018

BASIC FINANCIAL STATEMENTS

FRANKLIN COUNTY CIRCUIT CLERK, ILLINOIS
Statement of Fiduciary Net Position
November 30, 2017

ASSETS	
Cash and Cash Equivalents	\$ 491,342
Investments, at Cost	<u>785,643</u>
TOTAL ASSETS	<u><u>\$ 1,276,985</u></u>
LIABILITIES	
Due to Other Funds	\$ 134,612
Due to Others	<u>1,142,373</u>
TOTAL LIABILITIES	<u><u>\$ 1,276,985</u></u>

The accompanying notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

Franklin County Circuit Clerk, Illinois
Notes to Financial Statements
November 30, 2017

NOTE A - Summary of Significant Accounting Policies

A summary of the Franklin County Circuit Clerk, Illinois' significant accounting policies applied consistently in the preparation of the accompanying financial statements follows:

1. Reporting Entity

The Franklin County Circuit Clerk, Illinois (Circuit Clerk), is an agency fund of Franklin County, Illinois, which is governed by the Board of Commissioners. These statements only represent the Trust and Agency accounts of the Circuit Clerk of Franklin County, Illinois. The Circuit Clerk collects fees, fines, and penalties and remits these amounts to the proper agencies or individuals.

The accounting policies of the Franklin County Circuit Clerk, Illinois conform to generally accepted accounting principles as applicable to governmental units.

2. Basis of Presentation - Fund Accounting

The accounts of Franklin 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, retained earnings, revenues, 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 Franklin County Circuit Clerk, Illinois and is not intended to present fairly the financial position and changes in financial position of Franklin County, Illinois in conformity with generally accepted accounting principles.

Agency funds are used to accounts 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.

3. 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 current net position.

Franklin County Circuit Clerk, Illinois
Notes to Financial Statements - Continued
November 30, 2017

NOTE A - Summary of Significant Accounting Policies - Continued

4. Cash and Investments

The investments and deposits of the Franklin 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:

- a. Interest bearing savings accounts, interest bearing certificates of deposits 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 been complied with the requirements thereof;
- b. Shares of other forms of securities legally issuable by savings and loans 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;
- c. 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 principle and interest;
- d. Short term discount obligations of the Federal National Mortgage Association.

Custodial Risk - Deposits

Custodial 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.

Franklin County Circuit Clerk, Illinois
Notes to Financial Statements - Continued
November 30, 2017

NOTE A - Summary of Significant Accounting Policies - Concluded

4. Cash and Investments - Concluded

The carrying amount of the Franklin County Circuit Clerk's deposits with financial institutions was \$490,742, excluding \$600 in petty cash, and the bank balance was \$529,270. All uninsured deposits are fully collateralized with securities held by the pledging financial institution's trust department in the County's name.

Investments made by the Franklin County Circuit Clerk, including repurchase agreements are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below:

Category 1 - Insured or registered, or securities held by the County or its agent in the county's name

Category 2 - Uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name

Category 3 - Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the County's name.

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. government securities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commercial paper	785,643	0	0	785,643	785,643
Repurchase agreements	0	0	0	0	0
	<u>\$ 785,643</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 785,643</u>	<u>\$ 785,643</u>

Franklin County Circuit Clerk, Illinois
Notes to Financial Statements - Concluded
November 30, 2017

NOTE B - Risk Management

The Circuit Clerk is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. The Circuit Clerk is covered by the insurance maintained by the County, information about which can be found in the County's Annual Financial Report.

NOTE C - Subsequent Events

Subsequent events have been evaluated through June 1, 2018, which is the date of this report.

SUPPLEMENTAL INFORMATION

FRANKLIN COUNTY CIRCUIT CLERK, ILLINOIS
Statement of Changes in Fiduciary Assets and Liabilities

November 30, 2017

	<u>Balance</u> 12/1/16	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> 11/30/17
ASSETS				
Cash and Cash Equivalents	\$ 1,199,809	\$ 5,738,655	\$ 6,447,122	\$ 491,342
Investments, at Cost	<u>90,500</u>	<u>695,143</u>	<u>-</u>	<u>785,643</u>
TOTAL ASSETS	<u>\$ 1,290,309</u>	<u>\$ 6,433,798</u>	<u>\$ 6,447,122</u>	<u>\$ 1,276,985</u>
LIABILITIES				
Due to Others	\$ 1,175,853	\$ 6,413,642	\$ 6,447,122	\$ 1,142,373
Due to Other Funds	<u>114,456</u>	<u>20,156</u>	<u>-</u>	<u>134,612</u>
TOTAL LIABILITIES	<u>\$ 1,290,309</u>	<u>\$ 6,433,798</u>	<u>\$ 6,447,122</u>	<u>\$ 1,276,985</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
FRANKLIN COUNTY
2ND JUDICIAL CIRCUIT
FISCAL YEAR ENDING NOVEMBER 2017

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$326,615.13
<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	\$79,383.98
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$0.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$78,602.37
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$7,729.34
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	\$224.15	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$9,116.11	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$9,340.26
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$501,671.08

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$62,715.43
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$230,009.89

(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	10
	(ii) PART TIME:	1

NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW. **SECTION A (1,2) TOTAL** **\$292,725.32**

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

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

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

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

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$29,640.77
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL **\$29,640.77**

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$38,144.37
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL **\$38,144.37**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL **\$8,368.91**

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 **\$13,687.40**

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL **\$382,566.77**

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

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.)	\$126,463.41
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$4,337,112.25

SECTION A TOTAL \$4,463,575.66
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	\$112,647.70
b. DRUG FINES	\$0.00
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$30,865.06
SUBTOTAL 1-a,b,c,d,e	
	\$143,512.76

1.1) DRUG TASK FORCE

\$0.00

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)

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

SUBTOTAL SECTION B (1,1.1,2)

\$143,512.76

3) COUNTY

a. CRIMINAL FINES	\$286,334.98
b. TRAFFIC FINES	\$115,678.75
c. DRUG FINES	\$0.00
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$250.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$59,160.30
SUBTOTAL 3-a,b,c,d,e,f,g	
	\$461,424.03

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

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

\$604,936.79

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	\$8,823.45
2. ROAD FUND (OVERWEIGHTS)	\$150.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$4,324.00
6. STATE POLICE DUI FUND	\$4,361.10
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$71,354.36
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$46.00
9. DRIVERS EDUCATION FUND	\$9,002.17
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$7,168.58
11. DRUG TREATMENT FUND	\$0.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$3,088.00
14. TRAUMA CENTER FUND	\$19,237.42
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$17,922.41
17. GENERAL REVENUE FUND	\$39,937.01
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$0.00
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	\$633.75
36. FIRE PREVENTION FUND	\$300.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$3,700.11
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$20,942.02
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$18.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$19,669.80
45. LUMP SUM SURCHARGE*	\$158,993.92

SUBTOTAL 4 (1-45) \$ 389,672.10

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) \$604,936.79
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$389,672.10

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	\$300.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$4,212.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$7,868.20
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	\$323.50
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	\$3,243.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$24,296.58
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$3,757.50
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$125.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$80.00
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	\$0.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$2,964.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$430.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$8,620.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$0.00

SUBTOTAL 4 (46-999) \$56,219.78

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

SUBTOTAL 4 (1-999) \$445,891.88

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 1,050,828.67
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	\$46,330.41	
(b) RECORDS AUTOMATION FUND	\$2,523.24	
	SUBTOTAL (1-a,b)	\$48,853.65
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$85,410.23	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$133,384.14	
	SUBTOTAL (2-a,b)	\$218,794.37
3. COUNTY LAW LIBRARY FUND		\$7,340.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$880.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$44,055.91
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		\$110.00
9. PROBATION AND COURT SERVICES FUND		\$83,943.30
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		\$645.00
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		\$8,152.61
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$19,182.10
25. DRUG COURT		\$6,416.35
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$0.00
28. YOUTH DIVERSION PROGRAM		\$6,934.53
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	\$445,307.82

[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)		\$115,386.96
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$3,232.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$3,232.00
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	\$33,894.82	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$33,894.82
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$189,019.63
8. REFUND AND RETURNS		
a. BAIL	\$126,790.65	
b. OTHER	\$4,014.10	
	SUBTOTAL (8-a,b)	\$130,804.75
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.)		\$15,071.79

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

SECTION D TOTAL \$487,409.95
THIS AMOUNT FORWARDED TO SECTION D BELOW

PART III TOTALS	SECTION A TOTAL (From PartIII A-B.3)	\$4,463,575.66
	SECTION B TOTAL (From PartIII.StateFunds2)	\$1,050,828.67
	SECTION C TOTAL (From PartIII.C)	\$445,307.82
	SECTION D TOTAL (From PartIII.D)	\$487,409.95

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL \$6,447,122.10

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 F

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

DESCRIPTION	AMOUNT
State's Attorney Collections	\$5,308.05
Williamson County Sheriff FTA FEES	\$4,835.75
Jackson County Sheriff FTA FEES	\$1,147.99
Jefferson County Sheriff FTA FEES	\$700.00
Perry County Sheriff FTA FEES	\$280.00
Saline County Sheriff FTA FEES	\$630.00
Randolph County Sheriff FTA FEES	\$210.00
Johnson County Sheriff FTA FEES	\$70.00
White County Sheriff FTA FEES	\$210.00
Mt. Vernon Police FTA FEES	\$140.00
Clinton County Sheriff FTA FEES	\$70.00
Hamilton County Sheriff FTA FEES	\$210.00
Carbondale Police Departm FTA FEES	\$140.00
Marion County Sheriff FTA FEES	\$70.00
Bond County Sheriff FTA FEES	\$70.00
Hardin County Sheriff FTA FEES	\$210.00
Wayne County Sheriff FTA FEES	\$140.00
Pope County Sheriff FTA FEES	\$140.00
Effingham County Sheriff FTA FEES	\$140.00
Clay County Sheriff FTA FEES	\$140.00
Sangamon County Sheriff FTA FEES	\$70.00
Cairo Police Department FTA FEES	\$70.00
Coles County Sheriff FTA FEES	\$70.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$15,071.79

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

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

FRANKLIN COUNTY CIRCUIT CLERK, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
CLERK OPERATIONS FUND
November 30, 2017

	Actual
REVENUES	
Clerk Operations Fees	\$ 7,536
TOTAL REVENUES	7,536
EXPENDITURES	
<i>Current:</i>	
Judiciary	
Other	10,666
TOTAL EXPENDITURES	10,666
Excess (Deficiency) of Revenues over Expenditures	(3,130)
Net Change in Fund Balance	(3,130)
Fund Balance at Beginning of Year	6,799
Fund Balance at End of Year	\$ 3,669

FRANKLIN COUNTY CIRCUIT CLERK, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
MARRIAGE FUND
November 30, 2017

	Actual
REVENUES	
Marriage Fees	\$ 890
TOTAL REVENUES	890
EXPENDITURES	
<i>Current:</i>	
Judiciary	
Other	378
TOTAL EXPENDITURES	378
Excess (Deficiency) of Revenues over Expenditures	512
Net Change in Fund Balance	512
Fund Balance at Beginning of Year	3,623
Fund Balance at End of Year	\$ 4,135