

**Kankakee County Circuit Clerk,  
Illinois**

**Annual  
Financial Statements**

**As of and for the year ended  
November 30, 2017**

**Kankakee County Circuit Clerk  
Annual Financial Statements  
As of and for the year ended November 30, 2017**

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## Independent Auditor's Report

Kankakee County Circuit Clerk  
County Board, Kankakee, Illinois

### Report on the Financial Statements

We have audited the accompanying financial statements of the fiduciary funds of the Kankakee County Circuit Clerk as of and for the year ended November 30, 2017, and the related notes to the financial statements as listed in the table of contents.

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

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

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on this financial statement 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 financial position of the fiduciary funds of the Kankakee County Circuit Clerk as of November 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 1, the financial statements of the Kankakee County Circuit Clerk are intended to present the financial position, and the changes in financial position of only the fiduciary funds of the Kankakee County Circuit Clerk. They do not purport to, and do not present fairly, the financial position of Kankakee County, Illinois as of November 30, 2017, 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. Our opinion is not modified with respect to this matter.

## ***Other Matters***

### ***Required Supplementary Information***

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

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements of the fiduciary fund of the Kankakee County Circuit Clerk. The Statement of Changes in Assets and Liabilities - Agency Funds and Report J are presented for the purpose of additional analysis and are not a required part of the financial statement. Report J 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 is based on guidelines of the Administrative Office of the Illinois Courts.

The Statement of Changes in Assets and Liabilities - Agency Funds and Report J are the responsibility of management and, except for Report J, Part II, were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for Report J, Part II, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement itself and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Changes in Assets and Liabilities - Agency Funds and Report J (excluding Report J, Part II) are fairly stated in all material respects in relation to the basic financial statements as a whole.

Report J, Part II, has not been subjected to the auditing procedures applied in the audit of the fiduciary funds financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

The purpose of this report on compliance and on internal control over compliance is solely to describe the scope of our testing of compliance and of internal control over compliance and the results of that testing based on the annual audit requirements included in the Clerk 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.

*Smith, Koelling, Dykstra and Ohm, P.C.*

Bourbonnais, Illinois

May 29, 2018

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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***

Kankakee County Circuit Clerk  
County Board, Kankakee, 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 Kankakee County Circuit Clerk, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise Kankakee County Circuit Clerk's fiduciary funds financial statements and have issued our report thereon dated May 29, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Kankakee 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 the Kankakee County Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kankakee 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 first paragraph of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, as described in the accompanying schedule of findings and responses, that we consider to be a significant deficiency: 2017-001.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated May 29, 2018, on our consideration of the Kankakee County Circuit Clerk's internal control over financial reporting 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 Kankakee County Circuit Clerk's internal control over financial reporting of the fiduciary funds and compliance.

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

This report is intended solely for the information and use of the County of Kankakee, the appropriate local governments within that county, 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.

*Smith, Hoelling, Dykstra and Ohm, P.C.*

Bourbonnais, Illinois  
May 29, 2018

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**Independent Auditor's Report  
on Compliance With Specified Compliance Requirements  
and on Internal Control Over Compliance**

Kankakee County Circuit Clerk  
County Board, Kankakee, Illinois

**Report on Compliance**

We have audited the Kankakee County Circuit Clerk's compliance with the annual audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act and listed below, for the year ended November 30, 2017.

**Specified Compliance Requirements:**

- 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements referred to above.

**Auditor's Responsibility**

Our responsibility is to express an opinion on Kankakee County Circuit Clerk's compliance based on our audit of the types of compliance requirements referred to above.



We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the annual audit requirements included in the Clerk 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 audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Kankakee County Circuit Clerk operations occurred. An audit includes examining, on a test basis, evidence about Kankakee County Circuit Clerk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the specified compliance requirements referred to above. However, our audit does not provide a legal determination of Kankakee County Circuit Clerk's compliance with those requirements.

### **Opinion**

In our opinion, Kankakee County Circuit Clerk complied, in all material respects, with the compliance requirements referred to above that are applicable to Kankakee County Circuit Clerk's operations during the year ended November 30, 2017.

### **Report on Internal Control Over Compliance**

Management of Kankakee County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Kankakee County Circuit Clerk's internal control over compliance with the requirements referred to above to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the requirements referred to above, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Kankakee 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 on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance 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.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Kankakee 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Kankakee County Circuit Clerk's Response to Findings**

The Kankakee County Circuit Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Kankakee County Circuit Clerk's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and 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.

*Smith, Koelling, Dykstra and Ohm, P.C.*

Bourbonnais, Illinois  
May 29, 2018

**Kankakee County Circuit Clerk  
Statement of Fiduciary Net Position  
November 30, 2017**

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	<u>Private-Purpose Trusts</u>	<u>Agency Funds</u>
<b>Assets</b>		
Cash	\$1,343,735	\$ 326,465
Investments, at cost	<u>500,000</u>	<u>-</u>
Total Assets	<u>\$1,843,735</u>	<u>\$ 326,465</u>
<b>Liabilities and Net Position</b>		
<b>Liabilities</b>		
Due to others	\$ <u>-</u>	\$ <u>326,465</u>
Total Liabilities	<u>-</u>	<u>326,465</u>
<b>Net Position</b>		
Bail bonds held in trust	<u>1,843,735</u>	<u>-</u>
Total Liabilities and Net Position	<u>\$1,843,735</u>	<u>\$ 326,465</u>

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

**Kankakee County Circuit Clerk  
Statement of Changes in Fiduciary Net Position  
For Fiscal Year Ended November 30, 2017**

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	<u>Private-Purpose Trusts</u>
Additions:	
Bail bonds	\$1,555,593
Deductions:	
Applied to fines and costs and disbursed	<u>1,163,851</u>
Change in net position	391,742
Net position - beginning of the year	<u>1,451,993</u>
Net position - end of the year	<u>\$1,843,735</u>

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

**Kankakee County Circuit Clerk  
Notes To Fiduciary Funds Financial Statements  
For the Year Ended November 30, 2017**

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**Note 1 - Summary of Significant Accounting Policies**

The Financial Reporting Entity

The Kankakee County Circuit Clerk is a part of Kankakee County, Illinois, a municipal corporation governed by an elected board. The financial statements present only the agency and trust funds of the Circuit Clerk in conformity with accounting principles generally accepted in the United States of America and are not intended to present the financial position of Kankakee County, Illinois.

Fund Accounting

The agency and trust funds of the Circuit Clerk are fiduciary funds used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These funds are custodial in nature and do not involve the measurement of the results of operations.

Measurement Focus and Basis of Accounting

The accompanying financial statements for fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

Investments

Investments with a maturity of less than one year when purchased and non-negotiable certificates of deposit are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value.

**Note 2 – Cash and Investments**

State law requires public funds to be invested within guidelines set forth in the Public Funds Investment Act (30ILCS/235).

The Circuit Clerk's cash and investments are subject to credit risk (the risk that an issuer or counterparty to an investment will not fulfill its obligation) and custodial credit risk (the risk that in the event of a bank failure, the government's deposits may not be returned to it). The Circuit Clerk follows the County's investment policy, which states that when selecting financial institutions as depositories for County funds, the County will consider the ability of the institution to have sufficient collateral for deposits in excess of FDIC insurance.

The Circuit Clerk's cash deposits may have exceeded amounts insured by the FDIC throughout the year; any deposits not FDIC insured were collateralized with collateral held by the Circuit Clerk's agent in the Circuit Clerk's name.

**Kankakee County Circuit Clerk  
 Other Supplementary Information  
 Statement of Changes in Assets and Liabilities - Agency Funds  
 For Fiscal Year Ended November 30, 2017**

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	Balance December 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>2017</u>
<b>Assets</b>				
Cash	\$ <u>368,605</u>	\$ <u>4,880,230</u>	\$ <u>4,922,370</u>	\$ <u>326,465</u>
<b>Liabilities</b>				
Due to others	\$ <u>368,605</u>	\$ <u>4,880,230</u>	\$ <u>4,922,370</u>	\$ <u>326,465</u>

**REPORT J**  
**ANNUAL FINANCIAL REPORT**  
CLERK OF THE CIRCUIT COURT  
          KANKAKEE           COUNTY  
          21ST           JUDICIAL CIRCUIT  
FISCAL YEAR ENDING           NOVEMBER           2017

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

<b>A. CLERK'S FEES AND COSTS RECEIVED</b>	<b>SECTION A TOTAL</b>	<b>\$766,457.38</b>
<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>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$261,359.09</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$32,249.50</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$259,340.44</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$29,363.43</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$21,007.40</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$1,317.87	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$11,634.00	
(3) OTHER	\$4,020.00	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$16,971.87</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>		<b>\$1,386,749.11</b>

**PART II - COST OF OPERATING CLERK'S OFFICE**

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$77,385.88
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$779,461.47

(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	33
	(ii) PART TIME:	0

NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW. **SECTION A (1,2) TOTAL** **\$856,847.35**

**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	\$115,212.50
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

**SECTION B (1,2) TOTAL** **\$115,212.50**

**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	\$27,031.91
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

**SECTION C (1,2) TOTAL** **\$27,031.91**

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$303,799.52
(2) PAID FROM COUNTY GENERAL FUND	\$313.55

**SECTION D (1,2) TOTAL** **\$304,113.07**

**E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND**

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

**SECTION E TOTAL** **\$53,560.97**

**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** **\$26,889.95**

**PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL** **\$1,383,655.75**

[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.)	\$134,799.23
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$12,513,297.03

**SECTION A TOTAL \$12,648,096.26**  
**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	\$466,128.85
b. DRUG FINES	\$50.00
c. CRIME LABORATORY FUND	\$90.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$87,581.22
<b>SUBTOTAL 1-a,b,c,d,e</b>	
	<b>\$553,850.07</b>

**1.1) DRUG TASK FORCE**

**\$5,912.25**

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

a. ALL EXCEPT DRUG FINES	\$4,403.64
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
<b>SUBTOTAL 2-a,b,c</b>	
	<b>\$4,403.64</b>

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

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

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

**\$564,165.96**

**3) COUNTY**

a. CRIMINAL FINES	\$131,328.63
b. TRAFFIC FINES	\$269,291.17
c. DRUG FINES	\$25.00
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)	\$572,502.99
<b>SUBTOTAL 3-a,b,c,d,e,f,g</b>	
	<b>\$973,147.79</b>

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

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

**\$1,537,313.75**

**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	\$14,170.52
2. ROAD FUND (OVERWEIGHTS)	\$8,597.75
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$9,623.70
6. STATE POLICE DUI FUND	\$14,492.02
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$34,514.20
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$204.00
9. DRIVERS EDUCATION FUND	\$13,826.08
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$9,297.11
11. DRUG TREATMENT FUND	\$51,627.37
12. CHILD ABUSE PREVENTION FUND	\$2,226.92
13. SEXUAL ASSAULT SERVICES FUND	\$541.80
14. TRAUMA CENTER FUND	\$13,337.04
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$234,458.60
17. GENERAL REVENUE FUND	\$72,792.48
18. EMS ASSISTANCE FUND	\$1,595.63
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	\$535.00
36. FIRE PREVENTION FUND	\$202.50
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$557.05
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$8,304.09
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$18,960.37
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$144.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$60,550.00
45. LUMP SUM SURCHARGE*	\$34,150.66

**SUBTOTAL 4 (1-45) \$ 504,708.89**  
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) \$1,537,313.75**  
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

**SUBTOTAL 4 (1-45) \$604,708.89**

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	\$619.92
53. FIRE TRUCK REVOLVING LOAN FUND	\$202.50
54. FORECLOSURE PREVENTION PROGRAM FUND	\$10,633.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$24,220.00
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	\$30.00
63. ROADSIDE MEMORIAL FUND	\$0.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$420.39
66. SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$298.25
68. SEX OFFENDER INVESTIGATION FUND	\$1,800.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$122,000.51
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$16,155.70
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$1,429.53
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$2,371.54
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$1,726.20
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$1,590.90
78. STATE POLICE SERVICES FUND	\$628.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$29,088.94
80. GUARDIANSHIP AND ADVOCACY FUND	\$24,700.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$9,202.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$230.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$41,152.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$442.15

**SUBTOTAL 4 (46-999) \$288,941.53**

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

**SUBTOTAL 4 (1-999) \$893,650.42**

**SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 2,430,964.17**  
THIS AMOUNT FORWARDED TO PAGE 7

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

FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$79,021.73	
(b) RECORDS AUTOMATION FUND	\$5,823.94	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$84,845.67</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$34,030.26	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$118,376.90	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$152,407.16</b>
3. COUNTY LAW LIBRARY FUND		\$47,452.65
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$10,516.67
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$38,128.32
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$28,607.09	
(b) JUVENILE REPRESENTATION	\$5,400.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$34,007.09</b>
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$97,616.03
10. DISPUTE RESOLUTION FUND		\$4,183.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$0.00</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$35,383.50
17. COUNTY JAIL MEDICAL COSTS FUND		\$5,312.16
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		\$35,100.00
23. CHILDREN'S ADVOCACY CENTER		\$60,429.06
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$3,066.07
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$0.00
28. YOUTH DIVERSION PROGRAM		\$26,923.10
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$0.00
31. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E		\$1,303.85

SECTION C TOTAL \$336,874.35

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

THIS AMOUNT FORWARDED TO PAGE 7

\*Contains the FTA Warrant Fee and a Court Fee.

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

**MISCELLANEOUS DISBURSEMENTS**

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$67,817.09
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$4,469.96	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$4,469.96</b>
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		\$12,694.46
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	<b>SUBTOTAL (6-a,b)</b>	<b>\$0.00</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$5,489.38
8. REFUND AND RETURNS		
a. BAIL	\$569,622.40	
b. OTHER	\$0.00	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$569,622.40</b>
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$265,597.89

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

**SECTION D TOTAL** **\$925,691.18**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>PART III TOTALS</b>	SECTION A TOTAL (From Part III.A-B 2)	\$12,648,096.26
	SECTION B TOTAL (From Part III, State Forms 2)	\$2,433,994.17
	SECTION C TOTAL (From Part III.C)	\$636,674.33
	SECTION D TOTAL (From Part III.D)	\$925,691.18
<b>PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL</b>		<b>\$16,641,425.94</b>

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:















**Kankakee County Circuit Clerk  
Schedule of Findings and Responses  
For the year ended November 30, 2017**

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Finding No. 2017-001

Criteria:

Internal controls should be designed to assure that transactions are properly initiated, authorized, recorded, processed, and reported reliably in accordance with accounting principles generally accepted in the United States of America.

Condition:

There is a lack of segregation of duties in the bookkeeping function, and there were inadequate checks and balances to mitigate the lack of segregation of duties throughout fiscal year 2017.

Context:

The bookkeeper has the ability to prepare deposits, perform daily balancing procedures, prepare checks for signature, override information in the automated system, and prepare monthly bank reconciliations and financial reports.

Effect:

There is a reasonable possibility that a misstatement of the Circuit Clerk's financial statements that is more than inconsequential will not be prevented or detected and corrected in a timely manner.

Cause:

Lack of personnel available to perform monitoring functions.

Recommendation:

Consider having management or someone outside of the department regularly review the bank reconciliations, monthly closings, and daily balancing procedures and document such review.

Management's Response:

The County Auditor reviewed certain bank reconciliations in 2017 and was supposed to continue to review bank reconciliations on a regular and timely basis going forward. That process did not endure for all of 2017, and the Circuit Clerk did not make alternative plans.

In the future, the bookkeeper will provide a month-end bank reconciliation report to the Circuit Clerk, who will review, sign off and forward to the County Auditor. The County Auditor will then audit these reports on a timely basis going forward.