

**Kankakee County Circuit Clerk,
Illinois**

**Annual Audit of
Circuit Clerk Operations**

**As of and for the year ended
November 30, 2024**

**Kankakee County Circuit Clerk
Annual Audit of Circuit Clerk Operations
As of and For the Year Ended November 30, 2024**

TABLE OF CONTENTS

	<u>Page</u>
Circuit Clerk of Kankakee County Officials	1
<i>Report on Compliance</i>	
Management Assertion Letter on Compliance with the Specified Requirements	2
Independent Accountant's Report on Compliance and on Internal Control over Compliance	3
Schedule of Compliance Findings	
Current Finding(s)	6
Prior Finding(s)	6
<i>Report on the Schedule of Accountabilities</i>	
Management Assertion Letter on the Schedule of Accountabilities	7
Independent Accountant's Report on the Schedule of Accountabilities and on Internal Control over the Schedule of Accountabilities	8
Independent Auditor's Report on the Schedule of Accountabilities as Supplementary Information	10
Schedule of Accountabilities	11
Notes to the Schedule of Accountabilities	18
<i>Report on Report J</i>	
Independent Auditor's Report on the Annual Financial Report known as Report J as Supplementary Information	20
Annual Financial Report known as Report J	21

Circuit Clerk of Kankakee County
ANNUAL AUDIT OF CIRCUIT CLERK OPERATIONS
For the Year Ended November 30, 2024

OFFICIALS

Circuit Clerk (07/01/2010 -- Present)	Honorable Sandra M Cianci
Chief Deputy (06/24/2002 – Present)	Ms. Deborah Kolesar-Jezierski
Chief Deputy (07/07/2003 – Present)	Ms. Deborah Davis
Accounting Manager (09/04/2018 – Present)	Ms. Lisa Patino
Bookkeeper (08/09/2021 – Present)	Ms. Renee Mitchell

OFFICE

The Circuit Clerk of Kankakee County's primary administrative office is located at:

Kankakee County Courthouse
450 E Court Street
Kankakee, Illinois 60901



Sandra M. Cianci
Clerk of Kankakee County--the 21st Judicial Circuit Court

Kankakee County Courthouse • 450 East Court Street • Kankakee, IL 60901
815-936-5700 (tel) • 815-939-8830 (fax)
circuitclerk@k3county.net

**MANAGEMENT ASSERTION LETTER
ON COMPLIANCE WITH SPECIFIED REQUIREMENTS**

July 14, 2025

SKDO, P.C.
1605 N. Convent
Bourbonnais, IL 60914

I am responsible for the identification of, and compliance with, all aspects of laws, rules, regulations, court orders, contracts, or grant agreements that could have a material effect on the operations of the Office of the Circuit Clerk of Kankakee County (Office) where applicable laws, rules, regulations, and court orders require the Office to collect, hold, and disburse moneys to applicable parties or entities, outside of moneys already on deposit in Kankakee County's funds and accounts used to finance the regular operations of the Office. I am responsible for and I have established and maintained an effective system of internal controls over compliance requirements. I have performed an evaluation of the Office's compliance with the following specified requirements during the year ended November 30, 2024. Based on this evaluation, I assert that during the year ended November 30, 2024, the Office has materially complied with the specified requirements listed below.

- A. The Office has complied, in all material respects, with applicable laws, rules, regulations, and court orders in its financial and fiscal operations.
- B. Other than what has been previously disclosed and reported in the Schedule of Findings, moneys or negotiable securities or similar assets handled by the Office or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping thereto is proper, accurate, and in accordance with law.

Yours truly,

Sandra M. Cianci
Circuit Clerk of Kankakee County

**Independent Accountant's Report
on Compliance and on Internal Control Over Compliance**

To the Kankakee County Circuit Clerk and
Members of the County Board, Kankakee, Illinois

Report on Compliance

We have examined compliance by the Office of the Circuit Clerk of Kankakee County (Office) with the specified requirements listed below where applicable laws, rules, regulations, and court orders require the Office to collect, hold, and disburse moneys to applicable parties or entities, outside of moneys already on deposit in Kankakee County's funds and accounts used to finance the regular operations of the Office, as more fully described in the *Circuit Clerk Audit Guidelines (Guidelines)* as adopted by the Administrative Office of the Illinois Courts, for the year ended November 30, 2024. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Office has complied, in all material respects, with applicable laws, rules, regulations, and court orders in its financial and fiscal operations.
- B. Moneys or negotiable securities or similar assets handled by the Office or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping thereto is proper, accurate, and in accordance with law.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Office's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Office during the year ended November 30, 2024. As described in the accompanying Schedule of Findings as item 2024-001, accounting and recordkeeping related to money or negotiable securities or similar assets handled by the Office or held in trust by the Office was not proper.

In our opinion, except for the material noncompliance with the specified requirement described in the preceding paragraph, the Office complied with the specified requirements referenced above during the year ended November 30, 2024, in all material respects.

The Office's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing in accordance with the requirements of the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the specified requirements listed above (internal control). In planning and performing our examination, we considered the Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control.

A *deficiency in internal control* 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 specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness in internal control, 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. We did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings as item 2024-001, that we consider to be a material weakness.

There were no immaterial findings that have been excluded from this report.

The Office's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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 *Guidelines*. Accordingly, this report is not suitable for any other purpose.

SKDO, P.C.

Bourbonnais, Illinois
July 14, 2025

**Kankakee County Circuit Clerk
Annual Audit of Circuit Clerk Operations
For the Year Ended November 30, 2024**

SCHEDULE OF COMPLIANCE FINDINGS AND RESPONSES – CURRENT FINDINGS

Finding Number: 2024-001

Criteria or specified requirement: The Circuit Clerk Audit Guidelines require that moneys or negotiable securities or similar assets handled by the Office or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping thereto is proper, accurate, and in accordance with law. Proper accounting and recordkeeping and an effective system of internal controls includes reconciling bank accounts in a timely manner.

Condition: The Kankakee County Circuit Clerk's office did not perform timely bank reconciliations for September 2024 through April 2025.

Cause: The Circuit Clerk's office implemented new court system software in September 2024. Due to challenges within the software and the timing of entering necessary data for beginning balances, the Circuit Clerk's office was not able to reconcile bank accounts within the software after the transition to the new system.

Effect: The Circuit Clerk's office was not able to effectively detect and correct errors to cash for several months.

Context: After obtaining outside assistance, the Circuit Clerk's office was able to reconcile through November 30, 2024 and going forward as of May 2025.

Recommendation: Bank reconciliations should be performed in a timely manner, at least monthly. The Circuit Clerk's office should obtain outside assistance if and when necessary.

Management's response: The Circuit Clerk's office will perform timely bank reconciliations within the software going forward. If additional assistance is needed, the Circuit Clerk's office will reach out to the software company for technical support or to outside consultants or other resources.

SCHEDULE OF COMPLIANCE FINDINGS – PRIOR FINDINGS

NONE



Sandra M. Cianci
Clerk of Kankakee County--the 21st Judicial Circuit Court

Kankakee County Courthouse • 450 East Court Street • Kankakee, IL 60901
815-936-5700 (tel) • 815-939-8830 (fax)
circuitclerk@k3county.net

**MANAGEMENT ASSERTION LETTER
ON THE SCHEDULE OF ACCOUNTABILITIES**

July 14, 2025

SKDO, P.C.
1605 N. Convent
Bourbonnais, IL 60914

As the Circuit Clerk of Kankakee County, I am responsible for preparing a complete and accurate the Schedule of Accountabilities in accordance with the *Circuit Clerk Audit Guidelines* published by the Administrative Office of the Illinois Courts. I am responsible for and I have established and maintained an effective system of internal controls over the preparation of the Schedule of Accountabilities. I have performed an evaluation of the preparation of the Schedule of Accountabilities during the year ended November 30, 2024. Based on this evaluation, I assert that during the year ended November 30, 2024, the Schedule of Accountabilities is presented in accordance with the *Circuit Clerk Audit Guidelines* published by the Administrative Office of the Illinois Courts, as set forth in Note 1.

Yours truly,

Sandra M. Cianci
Circuit Clerk of Kankakee County

**Independent Accountant's Report on the Schedule of Accountabilities
and on Internal Control Over the Schedule of Accountabilities**

To the Kankakee County Circuit Clerk and
Members of the County Board, Kankakee, Illinois

Report on the Schedule of Accountabilities

We have examined the assertion by management of the Office of the Circuit Clerk of Kankakee County (Office) that the Schedule of Accountabilities (Schedule) for the year ended November 30, 2024, is presented in accordance with the criteria set forth in Note 1, as more fully described in the *Circuit Clerk Audit Guidelines (Guidelines)* as adopted by the Administrative Office of the Illinois Courts. Management of the Office is responsible for its assertion. Our responsibility is to express an opinion on the Schedule for the year ended November 30, 2024, based on our examination.

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 Clerks of Courts Act (Act), and the *Guidelines*. Those standards, the Act, and the *Guidelines* require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is presented in accordance with the criteria in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule of Accountabilities for the year ended November 30, 2024, is presented in accordance with the criteria set forth in Note 1, in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over the Schedule of Accountabilities

Management of the Office is responsible for establishing and maintaining effective internal control over preparing a complete and accurate Schedule in accordance with the *Circuit Clerk Audit Guidelines* published by the Administrative Office of the Illinois Courts (internal control). In planning and performing our examination, we considered the Office's internal control to determine

the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule and to test and report on the Office's internal control in accordance with the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* 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 examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

As required by the *Guidelines*, an immaterial finding excluded from this report has been reported in a separate letter.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

SKDO, P.C.

Bourbonnais, Illinois
July 14, 2025

**Independent Auditor's Report
on the Schedule of Accountabilities
as Supplementary Information**

To the Kankakee County Circuit Clerk and
Members of the County Board, Kankakee, Illinois

Supplementary Information

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois (County), as of and for the year ended November 30, 2024 and the related notes to the financial statements (not presented herein), which collectively comprise Kankakee County, Illinois' basic financial statements. We issued our report thereon dated June 3, 2025, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of Kankakee County Public Building Commission, as described in our report on the County's financial statements. Our audit for the year ended November 30, 2024 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 3, 2025.

The Schedule of Accountabilities for the year ended November 30, 2024, is presented for purposes of additional analysis as required by the *Circuit Clerk Audit Guidelines* as adopted by the Administrative Office of the Illinois Courts and is not a required part of the basic financial statements of the County. Such information is the responsibility of County management and was derived from and relates directly to the underlying accounting and other records used to prepare the County's basic financial statements. The Schedule of Accountabilities has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended November 30, 2024, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Accountabilities is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended November 30, 2024.

SKDO, P.C.

Bourbonnais, Illinois
July 14, 2025

Schedule of Accountabilities
Circuit Clerk of Kankakee County
For the Fiscal Year Ended November 30, 2024

	Report J Ref.	Comptroller #	Beginning Balance		Additions		Deductions		Ending Balance
<i>Due to the Treasurer of the State of Illinois</i>									
General Revenue Fund	III.B.4(17)	0001	\$ 434	\$ 4,863	\$ 4,870	\$ 427			
Education Assistance Fund	III.B.4(29)	0007	\$ -	\$ -	\$ -	\$ -			
Road Fund	III.B.4(2)	0011	\$ -	\$ -	\$ -	\$ -			
Transportation Regulatory Fund	III.B.4(22)	0018	\$ -	\$ -	\$ -	\$ -			
General Professions Dedicated Fund	III.B.4(24)	0022	\$ -	\$ -	\$ -	\$ -			
Supreme Court Special Purposes Fund	III.B.4(84)	0030	\$ 2,813	\$ 37,103	\$ 36,575	\$ 3,340			
Drivers Education Fund	III.B.4(9)	0031	\$ 1,611	\$ 18,847	\$ 18,637	\$ 1,821			
Access to Justice Fund	III.B.4(82)	0035	\$ 621	\$ 8,222	\$ 8,100	\$ 742			
Lobbyist Registration Administration Fund	III.B.4(25)	0044	\$ -	\$ -	\$ -	\$ -			
Fire Prevention Fund	III.B.4(36)	0047	\$ 1,609	\$ 14,347	\$ 15,031	\$ 925			
Federal Unemployment Compensation Special Administration Fund	III.B.4(40)	0055	\$ -	\$ -	\$ -	\$ -			
Arsonist Registration Fund	III.B.4(47)	0087	\$ -	\$ -	\$ -	\$ -			
Foreclosure Prevention Program Graduated Fund	III.B.4(55)	0119	\$ -	\$ -	\$ -	\$ -			
Specialized Services for Survivors of Human Trafficking Fund	III.B.4(81)	0132	\$ -	\$ -	\$ -	\$ -			
Aggregate Operations Regulatory Fund	III.B.4(28)	0146	\$ -	\$ -	\$ -	\$ -			
Mental Health Reporting Fund	III.B.4(46)	0148	\$ -	\$ -	\$ -	\$ -			
State Crime Laboratory Fund	III.B.4(5)	0152	\$ 2,735	\$ 34,599	\$ 34,745	\$ 2,589			
State Police Merit Board Public Safety Fund	III.B.4(79)	0166	\$ 1,879	\$ 21,833	\$ 22,059	\$ 1,652			
Emergency Planning and Training Fund	III.B.4(32)	0173				\$ -			
Professional Regulation Evidence Fund	III.B.4(23)	0192				\$ -			
Mandatory Arbitration Fund	III.C.11	0262				\$ -			
Used Tire Management Fund	III.B.4(31)	0294				\$ -			
Guardianship and Advocacy Fund	III.B.4(80)	0297	\$ 1,330	\$ 19,190	\$ 19,285	\$ 1,235			
Criminal Justice Information Projects Fund	III.B.4(77)	0335	\$ 56	\$ 1,227	\$ 1,222	\$ 61			
Law Enforcement Camera Grant Fund	III.B.4(89)	0356	\$ 856	\$ 25,633	\$ 16,421	\$ 10,068			
Lead Poisoning Screening, Prevention, and Abatement Fund	III.B.4(59)	0360				\$ -			
Securities Audit and Enforcement Fund	III.B.4(39)	0362				\$ -			
Prisoner Review Board Vehicle and Equipment Fund	III.B.4(62)	0366	\$ 67	\$ 787	\$ 779	\$ 76			
Drug Treatment Fund	III.B.4(11)	0368	\$ 1,228	\$ 64,815	\$ 60,990	\$ 5,053			
Feed Control Fund	III.B.4(33)	0369				\$ -			
Secretary of State Evidence Fund	III.B.4(20)	0374				\$ -			
Sexual Assault Services Fund	III.B.4(13)	0389	\$ -	\$ 776	\$ 758	\$ 18			
Trauma Center Fund	III.B.4(14)	0397	\$ 1,544	\$ 19,694	\$ 19,846	\$ 1,392			
EMS Assistance Fund	III.B.4(18)	0398				\$ -			
Illinois State Toll Highway Authority Fund	III.B.4(3)	0455				\$ -			
Unclaimed Property Trust Fund	III.D.5	0482				\$ -			
State Asset Forfeiture Fund	III.B.4(69)	0514				\$ -			

Schedule of Accountabilities
Circuit Clerk of Kankakee County
For the Fiscal Year Ended November 30, 2024

	Report J Ref.	Comptroller #	Beginning Balance		Additions		Deductions		Ending Balance	
Domestic Violence Abuser Services Fund	III.B.4(43)	0528	\$	25	\$	250	\$	275	\$	-
Offender Registration Fund	III.B.4(38)	0535	\$	-	\$	450	\$	450	\$	-
Conservation Police Operations Assistance Fund	III.B.4(75)	0547	\$	10	\$	802	\$	787	\$	25
Illinois Charity Bureau Fund	III.B.4(21)	0549							\$	-
Pesticide Control Fund	III.B.4(34)	0576							\$	-
Transportation Safety Highway Hire-back Fund	III.B.4(73)	0589	\$	250	\$	9,681	\$	9,306	\$	625
Horse Racing Fund	III.B.4(58)	0632							\$	-
Prescription Pill and Drug Disposal Fund	III.B.4(76)	0665	\$	74	\$	1,672	\$	1,664	\$	82
Capital Projects Fund	III.B.4(48)	0694							\$	-
Roadside Memorial Fund	III.B.4(63)	0697	\$	636	\$	6,446	\$	6,911	\$	170
Spinal Cord Injury Paralysis Cure Research Trust Fund	III.B.4(35)	0714	\$	74	\$	936	\$	945	\$	66
Illinois Military Family Relief Fund	III.B.4(61)	0725							\$	-
Secretary of State Police Services Fund	III.B.4(66)	0759							\$	-
Trucking Environmental and Education Fund	III.B.4(64)	0813							\$	-
State Police Operations Assistance Fund	III.B.4(70)	0817	\$	7,464	\$	92,394	\$	92,988	\$	6,870
Domestic Violence Shelter and Service Fund	III.B.4(10)	0865	\$	600	\$	11,549	\$	11,749	\$	400
Drug Traffic Prevention Fund	III.B.4(4)	0878							\$	-
Traffic and Criminal Conviction Surcharge Fund	III.B.4(8)	0879	\$	6,981	\$	91,962	\$	91,025	\$	7,917
State Police Law Enforcement Administration Fund	III.B.4(86)	0887	\$	12,307	\$	156,596	\$	159,248	\$	9,655
Design Professionals Administration and Investigation Fund	III.B.4(26)	0888							\$	-
Foreclosure Prevention Program Fund	III.B.4 (999)	0891	\$	-	\$	-	\$	-	\$	-
Abandoned Residential Property Municipality Relief Fund	III.B.4(44)	0892	\$	-	\$	-	\$	-	\$	-
State Police Services Fund	III.B.4(78)	0906	\$	20	\$	120	\$	140	\$	-
Youth Drug Abuse Prevention Fund	III.B.4(19)	0910	\$	3	\$	889	\$	836	\$	56
Violent Crime Victims Assistance Fund	III.B.4(7)	0929	\$	3,706	\$	51,348	\$	51,271	\$	3,783
Child Abuse Prevention Fund	III.B.4(12)	0934	\$	-	\$	-	\$	-	\$	-
Vehicle Inspection Fund	III.B.4(74)	0963	\$	-	\$	-	\$	-	\$	-
Scott's Law Fund	III.B.4(88)	0979	\$	102	\$	3,782	\$	3,844	\$	40
Corporate Crime Fund	III.B.4(50)								\$	-
State Other (see "other" tab at the bottom)	III.B.4(999)		\$	1,149	\$	13,356	\$	11,615	\$	2,891
Due to the State of Illinois' Department of Natural Resources										
Fines for the State Boat Fund, Wildlife & Fish Fund, Wildlife Preservation Fund or IL Forestry Development Fund	III.B.4(1)		\$	(2)	\$	1,985	\$	1,981	\$	2

Schedule of Accountabilities
Circuit Clerk of Kankakee County
For the Fiscal Year Ended November 30, 2024

	Report J Ref.	Comptroller #	Beginning Balance		Additions		Deductions		Ending Balance	
<i>Due to the State of Illinois' Office of the State's Attorneys Appellate Prosecutor</i>										
Training Programs (Civil Fines)	III.B.4(83)		\$	-	\$	50	\$	50	\$	-
<i>Due to the State of Illinois' Office of the State Appellate Defender</i>										
Counsel on Appeal	III.C.7		\$	-	\$	-	\$	-	\$	-
<i>Due to the Treasurer of Kankakee County</i>										
Child Advocacy Center Fund	III.C.23		\$	753	\$	7,431	\$	7,849	\$	335
Child Support Enforcement Fund	III.C.99		\$	-	\$	-	\$	-	\$	-
Common School Fund	III.C.99		\$	-	\$	-	\$	-	\$	-
County Jail Medical Costs Fund	III.C.17		\$	438	\$	6,253	\$	6,434	\$	257
County Law Library Fund	III.C.3		\$	3,095	\$	40,921	\$	40,341	\$	3,675
Crime Laboratory DUI Fund	III.C.3		\$	-	\$	-	\$	-	\$	-
Crime Laboratory Fund	III.B.3(d)		\$	-	\$	-	\$	-	\$	-
Custody Exchange Fund	III.C.21		\$	-	\$	-	\$	-	\$	-
Dispute Resolution Fund	III.C.10		\$	280	\$	3,559	\$	3,521	\$	318
Domestic Relations Legal Fund	III.C.19		\$	-	\$	-	\$	-	\$	-
Drug Addiction Services Fund	III.C.30		\$	-	\$	-	\$	-	\$	-
DUI Fund (705 ILCS 135/10-5(d)(6))	III.B.3(g)		\$	-	\$	2,976	\$	2,259	\$	717
E-Citation Fund	III.B.3(g)		\$	154	\$	1,818	\$	1,874	\$	98
Fund for Care and Support of Minors and Court-Appointed Personnel	III.C.6(b)		\$	7,405	\$	(3,105)	\$	4,300	\$	-
General Fund	III.B.3(g)		\$	1,564	\$	26,178	\$	20,438	\$	7,304
Judicial Department Facilities Construction Fund	III.C.26		\$	-	\$	-	\$	-	\$	-
Lead Poisoning Screening, Prevention, and Abatement Fund	III.C.99		\$	-	\$	-	\$	-	\$	-
Probation and Court Services Fund	III.C.9		\$	7,707	\$	127,662	\$	126,122	\$	9,247
Public Defender Records Automation Fund (705 ILCS 135/10-5(d)(5))	III.C.29		\$	74	\$	850	\$	892	\$	32
State's Attorney Records Automation Fund (705 ILCS 135/10-5(d)(4))	III.C.1(b)		\$	417	\$	4,647	\$	4,786	\$	278
Substance Abuse Services Fund	III.C.13(a)		\$	-	\$	-	\$	-	\$	-
Transportation Safety Hire-back Fund	III.B.3(g)		\$	-	\$	-	\$	-	\$	-
Working Cash Fund	III.C.13(b)		\$	-	\$	-	\$	-	\$	-
Circuit Clerk Operations and Administration Fund (705 ILCS 135/10-5(d)(3))	I.E		\$	4,075	\$	47,013	\$	45,640	\$	5,447
Court Automation Fund (705 ILCS 135/10-5(d)(1))	I.B		\$	14,087	\$	177,733	\$	177,663	\$	14,157
Document Storage Fund (705 ILCS 135/10-5(d)(2))	I.D		\$	14,146	\$	177,752	\$	170,668	\$	21,230
County Other (see "other" tab at the bottom)	III.C.99		\$	13,344	\$	172,059	\$	171,966	\$	13,436
<i>Due to the Regional Superintendent of Schools</i>										
Regional Office of Education #XX	III.C.99		\$	-	\$	-	\$	-	\$	-

Schedule of Accountabilities
Circuit Clerk of Kankakee County
For the Fiscal Year Ended November 30, 2024

	Report J Ref.	Comptroller #	Beginning Balance		Additions	Deductions	Ending Balance
<i>Due to the Sheriff of Kankakee County</i>							
Miscellaneous	<i>III.C.2</i>		\$ 21,451	\$ 309,739	\$ 299,919	\$ 31,270	
<i>Due to the Circuit Clerk of Kankakee County</i>							
Circuit Clerk's Property Improvement Trust Account (720 ILCS 5/12-5.2(e))	<i>III.D.6(b)</i>		\$ -	\$ -	\$ -	\$ -	\$ -
Circuit Clerk Electronic Citation Fund (705 ILCS 135/10-5(d)(9))	<i>I.F</i>		\$ 3,304	\$ 38,884	\$ 40,083	\$ 2,105	
Circuit Clerk Operations and Administrative Fund (705 ILCS 105/27.3(d))	<i>I.E</i>		\$ -	\$ -	\$ -	\$ -	\$ -
Separate Maintenance and Child Support Collection Fund (705 ILCS 105/27.1b(k))	<i>I.C</i>		\$ 165	\$ 33,226	\$ 33,319	\$ 72	
Miscellaneous	<i>I.G</i>		\$ 67,068	\$ 108,944	\$ 156,307	\$ 19,704	
Other (see "other" tab at the bottom)			\$ -	\$ 13,870	\$ -	\$ -	\$ 13,870
<i>Due to the State's Attorney of Kankakee County</i>							
Miscellaneous	<i>III.C.1</i>		\$ 3,429	\$ 58,842	\$ 57,490	\$ 4,781	
<i>Deposits Held for the Circuit Court of Kankakee County</i>							
Chief Judge's Crime Victim's Services Fund	<i>III.C.9</i>		\$ -	\$ -	\$ -	\$ -	\$ -
Marriage and Civil Union Fund	<i>III.C.4</i>		\$ -	\$ -	\$ -	\$ -	\$ -
Kankakee County's Operations of the Court System	<i>III.C.99</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<i>Deposits Held for Others</i>							
Bail under the Code of Criminal Procedure of 1963	<i>III.D</i>		\$ 4,487,496	\$ (467,379)	\$ 1,114,823	\$ 2,905,294	
Deposits Held for the Court (total of all accounts)	<i>III.D</i>		\$ -	\$ 15,855	\$ 1,025	\$ 14,830	
Other (see "other" tab at the bottom)			\$ 5,439	\$ 79,842	\$ 78,629	\$ 6,652	
<i>Restitution Collections and Distributions</i>							
Applicable Injured Parties	<i>III.D.1</i>		\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Accountabilities
Circuit Clerk of Kankakee County
For the Fiscal Year Ended November 30, 2024

	Report J Ref.	Comptroller #	Beginning Balance	Additions	Deductions	Ending Balance
<i>Due to the Other Entities</i>						
Applicable Anti-Crime Advisory Council		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Cemetery Authority		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable City, Town, or Village		\$ 67,396	\$ 577,445	\$ 614,496	\$ 30,345	
Applicable Community College		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Drainage District		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Fire Department		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Highway Authority's Treasury		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Humane Society		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Law Enforcement Entity or Entities		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Library's Library Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Local Government's Crime Laboratory DUI Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Local Government's Crime Laboratory Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Local Government's DUI Fund	<i>III.B.1 through III.B.2</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Local Government's E-Citation Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Local Government's General Assistance Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Local Government's Transportation Safety Hire-back Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Mine's Reclamation Fund		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Prosecuting Entity		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Public Agency Responding to an Emergency		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Sanitary District		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable School		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Society for the Prevention of Cruelty to Children		\$ -	\$ -	\$ -	\$ -	\$ -
Applicable Township		\$ 80,767	\$ 951,667	\$ 880,864	\$ 151,570	
Quad Cities Regional Economic Development Authority		\$ -	\$ -	\$ -	\$ -	\$ -
Rockford Metropolitan Exposition, Auditorium, and Office Building Authority		\$ -	\$ -	\$ -	\$ -	\$ -
Other Entities - Other (see "other" tab at the bottom)		\$ 5,070	\$ 88,257	\$ 92,695	\$ 632	
GRAND TOTAL - ALL ACTIVITY		\$ 4,859,302	\$ 3,319,145	\$ 4,858,807	\$ 3,319,639	

Schedule of Accountabilities
 Circuit Clerk of Kankakee County
 For the Fiscal Year Ended November 30, 2024

	<i>Report J</i> Ref.	Beginning Balance	Additions	Deductions	Ending Balance
State - Other					
(pre-CTAA) Percent Distribution under \$55	<i>III.B.4(15)</i>	\$ -	\$ -	\$ -	\$ -
(pre-CTAA) Percent Distribution over \$55	<i>III.B.4(16)</i>	\$ 691	\$ 9,333	\$ 8,632	\$ 1,392
(pre-CTAA) LEADS Maintenance Fund	<i>III.B.4(41)</i>	\$ 56	\$ 294	\$ 229	\$ 121
(pre-CTAA) LUMP Sum Surcharge	<i>III.B.4(45)</i>	\$ 382	\$ 2,667	\$ 2,443	\$ 607
(pre-CTAA) Performance-Enhancing Substance Testing	<i>III.B.4(52)</i>	\$ -	\$ 128	\$ 128	\$ -
(pre-CTAA) Fire Truck Revolving Loan Fund	<i>III.B.4(53)</i>	\$ -	\$ -	\$ -	\$ -
(pre-CTAA) Methamphetamine Law Enf. Fund	<i>III.B.4(60)</i>	\$ -	\$ -	\$ -	\$ -
(pre-CTAA) SOS Police DUI Fund	<i>III.B.4(65)</i>	\$ -	\$ -	\$ -	\$ -
(pre-CTAA) SOS Police Vehicle Fund	<i>III.B.4(67)</i>	\$ -	\$ -	\$ -	\$ -
(pre-CTAA) ISP Streetgang Related Crime Fund	<i>III.B.4(71)</i>	\$ -	\$ -	\$ -	\$ -
(pre-CTAA) ISP Police Vehicle Fund	<i>III.B.4(72)</i>	\$ 20	\$ 184	\$ 183.5	\$ 20.00
(pre-CTAA) George Bailey Memorial Fund	<i>III.B.4(85)</i>	\$ -	\$ -	\$ -	\$ -
Other	<i>III.B.4(999)</i>	\$ -	\$ 750	\$ -	\$ 750.00

County - Other					
County Fund to Finance the Court System	<i>III.C.5</i>	\$ 9,703	\$ 121,101	\$ 119,950	\$ 10,854
Municipal Attorney Prosecution	<i>III.C.8</i>	\$ -	\$ -	\$ -	\$ -
Drug and Alcohol Testing & Elect. Monitoring Fee to County	<i>III.C.12</i>	\$ -	\$ -	\$ -	\$ -
County General Fund to Finance ed. Programs (DUI)	<i>III.C.14</i>	\$ -	\$ -	\$ -	\$ -
County Health	<i>III.C.15</i>	\$ -	\$ -	\$ -	\$ -
TSS	<i>III.C.16</i>	\$ (40)	\$ -	\$ (40)	\$ -
STD Test Fund	<i>III.C.18</i>	\$ -	\$ -	\$ -	\$ -
Children's Waiting Room Fund	<i>III.C.20</i>	\$ -	\$ -	\$ -	\$ -
Mortgage Foreclosure Mediation Program Fees	<i>III.C.22</i>	\$ 1,200	\$ 22,650	\$ 22,800	\$ 1,050
CASA	<i>III.C.24</i>	\$ -	\$ -	\$ -	\$ -
Drug Court	<i>III.C.25</i>	\$ 1,798	\$ 19,767	\$ 20,546	\$ 1,019
Mental Health/Drug/Veterans and Service Members Court	<i>III.C.27</i>	\$ -	\$ -	\$ -	\$ -
Youth Diversion Program	<i>III.C.28</i>	\$ 683	\$ 8,541	\$ 8,710	\$ 513

Schedule of Accountabilities
 Circuit Clerk of Kankakee County
 For the Fiscal Year Ended November 30, 2024

	<i>Report J Ref.</i>	Beginning Balance	Additions	Deductions	Ending Balance
Other	<i>III.C.99</i>				\$ -

Clerk - Other						
Electronic Payment Account (if multiple -list out)		\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ 13,870.00	\$ -	\$ -	\$ 13,870.00

Deposits Held for Others - Other						
Unclaimed money awaiting the authorized timeframe						\$ -
Work Release	<i>III.D.2</i>	\$ 427	\$ 1,148	\$ 1,097.25	\$ 478	
Minor's Needs under Juvenile Act	<i>III.D.3</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Standard Judgments	<i>III.D.6</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Local Anti-Crime Program	<i>III.D.7</i>	\$ 22	\$ 251	\$ 263	\$ 10	
Refunds/Returns	<i>III.D.8</i>	\$ 989	\$ 24,396	\$ 22,131	\$ 3,254	
Collection Fees	<i>III.D.9</i>	\$ 2,855	\$ 49,596	\$ 49,611	\$ 2,840	
Out of County FTA Fee	<i>III.D.9</i>	\$ 1,146	\$ 4,452	\$ 5,528	\$ 70	

Other Entities - Other						
Child Support	<i>III.A.1</i>	\$ 4,304	\$ 47,171	\$ 51,475	\$ -	
Other	<i>III.D.1</i>	\$ 766	\$ 41,086	\$ 41,220	\$ 632	

Kankakee County Circuit Clerk
Notes to the Schedule of Accountabilities
For the Year Ended November 30, 2024

Note 1 – Basis of Accounting

The Kankakee County Circuit Clerk is a part of Kankakee County, Illinois, a municipal corporation governed by an elected board. The Schedule of Accountabilities (Schedule) includes only those accounts and funds where laws, rules, regulations, or court orders require the Circuit Clerk of Kankakee County (Circuit Clerk) to collect, hold, and disburse moneys to applicable parties or entities, outside of those funds which finance the Circuit Clerk's regular ongoing operations. The Schedule is prepared on the cash basis of accounting, where receipts, including interest and investment income, are recorded when physical cash, a negotiable instrument, or an electronic transaction is received by the Circuit Clerk and disbursements are recorded when physical cash, a negotiable instrument, or an electronic transaction is processed by the Circuit Clerk.

Major differences between the presentation of this Schedule and the annual financial statements prepared in accordance with generally accepted accounting principles (GAAP) by Kankakee County, Illinois, include revenue and expense recognition, including the lack of receivables and liabilities and adjustments to fair value to recognize unrealized gains (losses) on investments, along with the combined recognition and presentation of fiduciary and own-source receipt transactions.

Note 2 – Allocation Methodology for Cash Receipts

The Circuit Clerk allocates receipts collected which are for less than the full amount due through a hierarchical system created within the case management system. It is possible to manually credit an account or line item should a payor request such action.

The Circuit Clerk distributes interest and investment receipts to the County General Fund.

Note 3 – Reconciliation of the Schedule of Accountabilities to Account Balances

The Circuit Clerk performed a reconciliation of those accounts and funds where laws, rules, regulations, or court orders require the Circuit Clerk to collect, hold, and disburse moneys to applicable parties or entities, outside of those funds which finance the Circuit Clerk's regular ongoing operations. Outstanding negotiable instruments, which primarily are checks, occur when a negotiable instrument has been issued and recorded by the Circuit Clerk, but where the activity has not yet cleared and will ultimately become subject to the requirements of the Revised Uniform Unclaimed Property Act (765 ILCS 1026).

Kankakee County Circuit Clerk
Notes to the Schedule of Accountabilities
For the Year Ended November 30, 2024

Note 3 – Reconciliation of the Schedule of Accountabilities to Account Balances (Continued)

Account Balances at November 30, 2024

Physical Cash on Hand.....	\$851
Balance of Bank Accounts	\$3,136,287
Balance of Investment Accounts	<u>400,159</u>
Total Bank and Investment Account Balances	<u>\$3,536,446</u>

Account Reconciliation at November 30, 2024

Ending Balance: Grand Total – All Activity from the Schedule of Accountabilities	\$3,,319,639
Less: Deposits in Transit, End of the Fiscal Year	(9,758)
Less: Bank Charges, Not Recorded	(0)
Add: Outstanding Checks.....	217,868
Add: Electronic Deposit, Not Recorded	0
Net Effect of Unreconciled Differences.....	8,697
Total Bank and Investment Account Balance	<u>\$3,536,446</u>

The net effect of unreconciled differences includes unknown differences, presumably resulting from lost data during a system outage several years ago.

Note 4 – Deposits and Investments

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

Investments consist of certificates of deposit, which are considered to be cash deposits for purposes of the following disclosures.

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. As of November 30, 2024, deposits were insured or collateralized with collateral held by the pledging institution's agent in Kankakee County's name.

Note 5 – Subsequent Events

The Circuit Clerk is not aware of any additional facts, decisions, or conditions that might be expected to have a significant effect on the Schedule during this and future fiscal years.

**Independent Auditor's Report
on the Annual Financial Report Known as Report J
as Supplementary Information**

To the Kankakee County Circuit Clerk and
Members of the County Board, Kankakee, Illinois

Supplementary Information

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kankakee County, Illinois (County), as of and for the year ended November 30, 2024 and the related notes to the financial statements (not presented herein), which collectively comprise Kankakee County, Illinois' basic financial statements. We issued our report thereon dated June 3, 2025, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of Kankakee County Public Building Commission, as described in our report on the County's financial statements. Our audit for the year ended November 30, 2024, was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 3, 2025.

The Annual Financial Report known as Report J for the year ended November 30, 2024, is presented for purposes of additional analysis as required by the *Circuit Clerk Audit Guidelines* as adopted by the Administrative Office of the Illinois Courts and is not a required part of the basic financial statements of the County. Such information is the responsibility of County management and was derived from and relates directly to the underlying accounting and other records used to prepare the County's basic financial statements. The Annual Financial Report known as Report J has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended November 30, 2024, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Annual Financial Report known as Report J is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended November 30, 2024.

SKDO, P.C.

Bourbonnais, Illinois
July 14, 2025

REPORT J
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT

Kankakee	COUNTY
21st	JUDICIAL CIRCUIT
FISCAL YEAR ENDING	November 2024

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (Include the various fees in the Clerks of Courts Act (705 ILCS 105/1 et seq.). Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)	SECTION A TOTAL	\$1,039,102.07
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$177,733.23
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$33,226.33
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$177,751.86
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$47,012.83
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$38,884.30
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS (2) DHFS IV-D CONTRACTUAL AND INCENTIVE (3) OTHER	\$108,943.53 \$5,335.22 \$0.00	
		SECTION G (1,2,3) TOTAL
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$1,627,989.37

PART II - COST OF OPERATING CLERK'S OFFICE					
A. GROSS SALARIES					
(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS) \$79,900.08					
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES					
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY \$917,339.53					
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND \$147,773.00					
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND \$29,395.26					
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE \$159,087.41					
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND \$65,170.27					
(3) NUMBER OF FULL-TIME STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK): 31					
NUMBER OF PART-TIME STAFF POSITIONS: 0					
DO NOT INCLUDE CONTRACTUAL PERSONNEL		SECTION A (1,2) TOTAL \$1,398,665.55			
B. AUTOMATION EXPENSES					
(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, AND OTHER EXPENSES RELATED TO AUTOMATION) (DO NOT INCLUDE ANY SALARIES)					
(1) PAID FROM COURT AUTOMATION FUND \$167,033.24					
(2) PAID FROM COUNTY GENERAL FUND \$0.00		SECTION B (1,2) TOTAL \$167,033.24			
C. MAINTENANCE AND CHILD SUPPORT EXPENSES					
(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.) (DO NOT INCLUDE ANY SALARIES)					
(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND \$2,012.16					
(2) PAID FROM COUNTY GENERAL FUND \$0.00		SECTION C (1,2) TOTAL \$2,012.16			
D. COURT DOCUMENT STORAGE EXPENSES					
(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.) (DO NOT INCLUDE ANY SALARIES)					
(1) PAID FROM DOCUMENT STORAGE FUND \$2,137.00					
(2) PAID FROM COUNTY GENERAL FUND \$0.00		SECTION D (1,2) TOTAL \$2,137.00			
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND					
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC.)		SECTION E TOTAL \$18,588.67			
(DO NOT INCLUDE ANY SALARIES)					
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, CONTRACTUAL PERSONNEL, 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 \$63,097.47			
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL					
		\$1,651,534.09			

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.)	\$51,475.01	
2) STATE DISBURSEMENT UNIT (Insert the TOTAL NET AMOUNT reported by the State Disbursement Unit)	\$9,656,164.24	SECTION A TOTAL \$9,707,639.25 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	\$202,673.58
b. DRUG FINES	\$184.50
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$6,988.84
e. OTHER	\$21,391.53

SUBTOTAL 1-a,b,c,d,e \$231,238.45

1.1) DRUG TASK FORCE

\$0.00

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

a. ALL EXCEPT DRUG FINES	\$30,117.70
b. DRUG FINES	\$0.00
c. OTHER	\$0.00

SUBTOTAL 2-a,b,c \$30,117.70

(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)

\$261,356.15

3) COUNTY

a. CRIMINAL FINES	\$65,718.64
b. TRAFFIC FINES	\$142,221.90
c. DRUG FINES	\$0.00
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)	\$80,464.57

SUBTOTAL 3-a,b,c,d,e,f,g \$288,405.11

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

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

\$549,761.26

[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	\$2,040.63
2. ROAD FUND (OVERWEIGHTS)	\$0.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$34,744.86
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$51,271.30
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$91,025.47
9. DRIVERS EDUCATION FUND	\$18,769.34
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$11,749.28
11. DRUG TREATMENT FUND	\$60,989.91
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$757.80
14. TRAUMA CENTER FUND	\$19,846.21
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$8,631.64
17. GENERAL REVENUE FUND	\$4,870.14
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$836.49
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
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	\$944.51
36. FIRE PREVENTION FUND	\$15,030.92
38. OFFENDER REGISTRATION FUND	\$450.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$310.20
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$275.00
45. LUMP SUM SURCHARGE*	\$2,442.53

SUBTOTAL 4 (1-45) \$ 324,986.23
THIS AMOUNT FORWARDED TO PAGE 5

*Pre-CTAA penalty (which or that) contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund and LEADS Fund as of 7/1/06.

Note: The numerical order may have missing numbers due to funds removed in previous years.

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)	\$549,761.26
		AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	
4) STATE (Funds 46-999)		SUBTOTAL 4 (1-45)	\$324,986.23
46. MENTAL HEALTH REPORTING FUND		\$0.00	
47. ARSONIST REGISTRATION FUND		\$0.00	
48. CAPITAL PROJECTS FUND		\$0.00	
50. CORPORATE CRIME FUND		\$0.00	
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING		\$128.00	
53. FIRE TRUCK REVOLVING LOAN FUND		\$0.00	
54. FORECLOSURE PREVENTION PROGRAM FUND <i>(Walker v. Chasteen affirmed that this statute unconstitutional 6/17/2021)</i>		\$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		\$778.76	
63. ROADSIDE MEMORIAL FUND		\$6,911.30	
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	
69. STATE ASSET FORFEITURE FUND		\$0.00	
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$92,987.50	
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00	
72. STATE POLICE VEHICLE FUND		\$183.50	
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$9,306.30	
74. VEHICLE INSPECTION FUND		\$0.00	
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$726.91	
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$1,664.00	
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$1,222.00	
78. STATE POLICE SERVICES FUND		\$140.00	
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$22,059.47	
80. GUARDIANSHIP AND ADVOCACY FUND		\$19,285.00	
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND		\$0.00	
82. ACCESS TO JUSTICE FUND		\$8,100.28	
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR		\$50.00	
84. SUPREME COURT SPECIAL PURPOSES FUND		\$36,575.37	
85. GEORGE BAILEY MEMORIAL FUND		\$0.00	
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND		\$159,247.54	
88. SCOTT'S LAW FUND (effective 1/1/2020)		\$3,844.18	
89. LAW ENFORCEMENT CAMERA GRANT FUND		\$16,420.55	
999. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.		\$4.00	
CLICK HERE TO GO TO ATTACHMENT D		SUBTOTAL 4 (46-999)	\$379,634.66
		SUBTOTAL 4 (1-999)	\$704,620.89
		SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 1,254,382.15
		THIS AMOUNT FORWARDED TO PAGE 7	

Note: The numerical order may have missing numbers due to funds removed in previous years.

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	\$57,357.75	
(b) RECORDS AUTOMATION FUND	\$4,785.87	
	SUBTOTAL (1-a,b)	\$62,143.62
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$98,618.20	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$201,366.06	
	SUBTOTAL (2-a,b)	\$299,984.26
3. COUNTY LAW LIBRARY FUND	\$40,340.59	
4. MARRIAGE AND CIVIL UNION FUND OF THE CIRCUIT COURT	\$0.00	
5. COUNTY FUND TO FINANCE THE COURT SYSTEM	\$119,949.64	
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$4,364.36	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$4,364.36
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER	\$0.00	
8. MUNICIPAL ATTORNEY PROSECUTION FEE	\$0.00	
9. PROBATION AND COURT SERVICES FUND	\$126,121.84	
10. DISPUTE RESOLUTION FUND	\$3,521.33	
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	(\$40.00)	
17. COUNTY JAIL MEDICAL COSTS FUND	\$6,434.17	
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	\$22,800.00	
23. CHILDREN'S ADVOCACY CENTER	\$7,849.47	
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)	\$0.00	
25. DRUG COURT	\$20,546.13	
26. JUDICIAL FACILITIES FEE	\$0.00	
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT	\$0.00	
28. YOUTH DIVERSION PROGRAM	\$8,710.46	
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND	\$891.58	
30. COUNTY DRUG ADDICTION SERVICES	\$0.00	
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.	\$0.00	
	SECTION C TOTAL	\$723,617.45
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)	\$41,220.05
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$1,097.25
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00
	SUBTOTAL (2-a,b)
	\$1,097.25
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT	\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE	\$4,745.02
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:	
a. FROM JUDICIAL SALES	\$0.00
b. FROM ALL OTHER CASE CATEGORIES	\$0.00
	SUBTOTAL (6-a,b)
	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"	\$262.85
8. REFUND AND RETURNS	
a. BAIL	\$1,114,823.14
b. OTHER	\$1,025.46
	SUBTOTAL (8-a,b)
	\$1,115,848.60
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.)	\$77,269.13

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

[SECTION D TOTAL](#) **\$1,240,442.90**
[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$9,707,639.25
	SECTION B TOTAL (From PartIII.StateFunds2)	\$1,254,382.15
	SECTION C TOTAL (From PartIII.C)	\$723,617.45
	SECTION D TOTAL (From PartIII.D)	\$1,240,442.90
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$12,926,081.75

Note: The numerical order may have missing numbers due to funds removed in previous years.

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:

ATTACHMENT A**LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES**

DESCRIPTION	AMOUNT
Adcraft Printers (office envelopes)	\$2,295.51
Amazon Business Account (Office supplies)	\$999.42
Byers Printing Company (folders and labels)	\$3,211.67
ColorArt (folders and labels)	\$696.29
Dues (Circuit Clerk Subscriptions)	\$625.00
First American Visa (credit card expenses for office supplies)	\$756.29
Lake Shore Business Forms (check orders)	\$466.25
Next Day Plus (printer toner)	\$645.98
Quill (printer toner)	\$256.99
Ruder Technologies (phones relocation)	\$1,428.00
Skdo P.C (annual Audit)	\$9,950.00
Statewide Publishing LLC (legal notice for abandoned property)	\$527.79
Viridiam (Folders)	\$6,656.23
Warheouse Direct (office supplies)	\$13,532.51
Postage	\$21,049.54
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT A TOTAL	\$63,097.47

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
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 A](#)

ATTACHMENT B

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
Amtrak	\$71.65	\$0.00	\$0.00	\$0.00	\$0.00	\$71.65
Aroma Park	\$1,977.22	\$0.00	\$0.00	\$0.00	\$124.00	\$2,101.22
Bourbonnais	\$48,149.82	\$0.00	\$0.00	\$426.25	\$2,783.55	\$51,359.62
Buckingham	\$0.00	\$65.00	\$0.00	\$0.00	\$0.00	\$65.00
Bradley	\$67,736.99	\$0.00	\$0.00	\$3,773.04	\$4,417.63	\$75,927.66
Cabery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Essex	\$48.00	\$0.00	\$0.00	\$0.00	\$2.00	\$50.00
Grant Park	\$1,443.00	\$0.00	\$0.00	\$0.00	\$8.00	\$1,451.00
Hersher	\$726.00	\$0.00	\$0.00	\$0.00	\$91.00	\$817.00
Hopkins Park	\$32.00	\$119.50	\$0.00	\$0.00	\$0.00	\$151.50
Kankakee	\$54,315.43	\$0.00	\$0.00	\$1,752.45	\$11,630.88	\$67,698.76
Manteno	\$13,015.69	\$0.00	\$0.00	\$760.17	\$846.05	\$14,621.91
Momence	\$7,813.75	\$0.00	\$0.00	\$276.93	\$856.34	\$8,947.02
Reddick	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
St Anne	\$4,247.25	\$0.00	\$0.00	\$0.00	\$88.00	\$4,335.25
KCC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KAMEG	\$3,096.78	\$0.00	\$0.00	\$0.00	\$544.08	\$3,640.86
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aroma	\$1,188.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188.00
Bourbonnais	\$311.00	\$0.00	\$0.00	\$0.00	\$0.00	\$311.00
Essex	\$223.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223.00
Ganeer	\$968.00	\$0.00	\$0.00	\$0.00	\$0.00	\$968.00
Kankakee	\$21,457.76	\$0.00	\$0.00	\$0.00	\$0.00	\$21,457.76
Limestone	\$2,275.40	\$0.00	\$0.00	\$0.00	\$0.00	\$2,275.40
Manteno	\$415.47	\$0.00	\$0.00	\$0.00	\$0.00	\$415.47
Momence	\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96.00
Norton	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
Otto	\$270.07	\$0.00	\$0.00	\$0.00	\$0.00	\$270.07
Pembroke	\$1,471.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471.00
Pilot	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00
Rockville	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salina	\$916.00	\$0.00	\$0.00	\$0.00	\$0.00	\$916.00
St Anne	\$241.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241.00
Sumner	\$145.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145.00
Yellowhead	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00
SUBTOTALS	\$232,791.28	\$184.50	\$0.00	\$6,988.84	\$21,391.53	
(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$261,356.15
THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.						
Click here to see examples of items that may or may not appear on Attachment B						

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
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 C](#)

ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

ATTACHMENT F

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