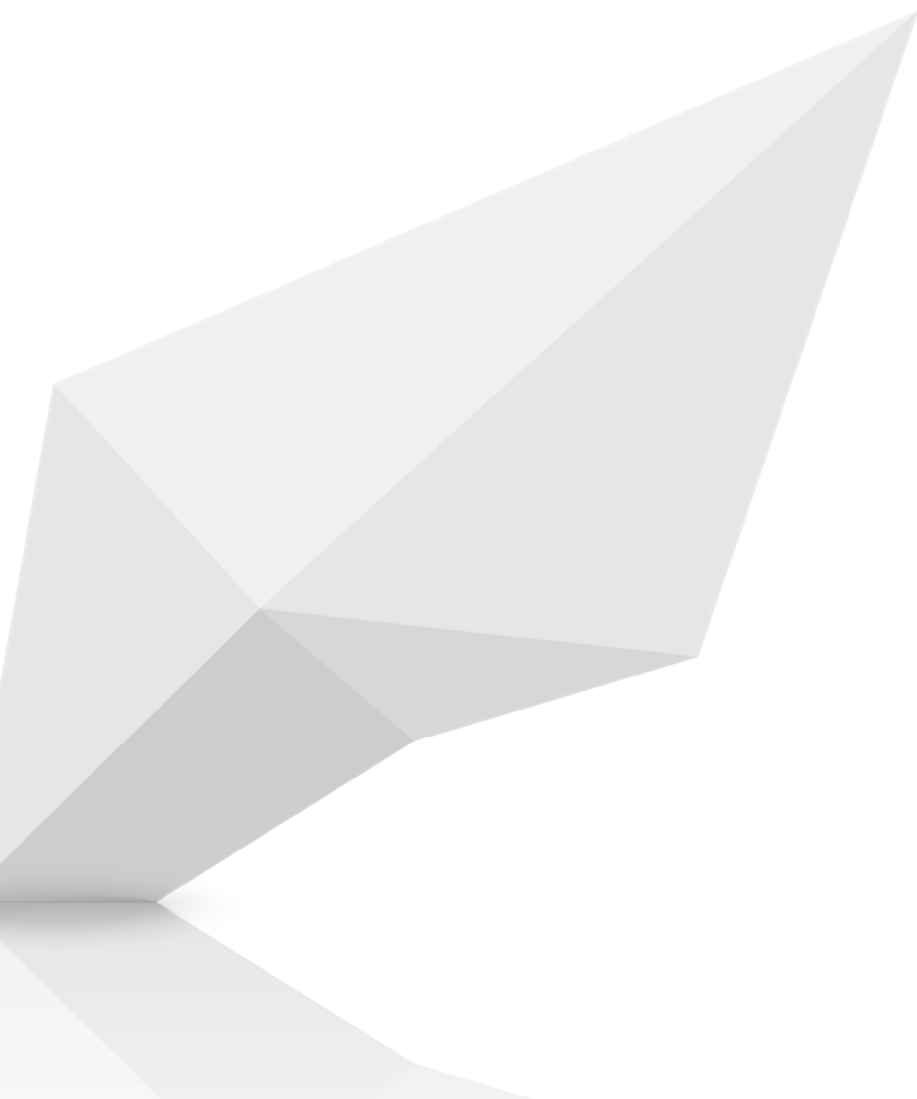


Whiteside County, Illinois Circuit Clerk

(A Department of Whiteside County, Illinois)
Morrison, Illinois

Financial Report

Year Ended November 30, 2023



Circuit Clerk of Whiteside County, Illinois

Annual Audit of Circuit Clerk Operations
For the Year Ended November 30, 2023

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Whiteside County, Illinois Circuit Clerk

Circuit Clerk Officials

OFFICIAL(S)

Circuit Clerk (12/01/16 – Present)

Honorable Sue R Costello

Chief Deputy Circuit Clerk (12/01/16 – Present)

Ms. Rebecca Albrecht

OFFICE(S)

The Whiteside County, Illinois' primary administrative offices are located at:

Whiteside County, Illinois Courthouse
200 E Knox
Morrison, Illinois 61270

Eastern Branch Court Facility
101 East Third Street
Sterling, Illinois 61081

Morrison Courthouse
815-772-5188

SUE R. COSTELLO
Circuit Clerk, Whiteside County
Fourteenth Judicial Circuit
200 East Knox
Morrison, IL 61270

Eastern Court Facility
815-535-4530

**Management Assertion Letter on
Compliance with Specified Requirements**

April 18, 2024

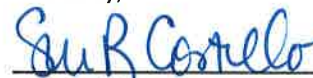
Wipfli LLP
403 East Third St.
Sterling, IL 61081

Ladies and Gentlemen:

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 Circuit Clerk of Whiteside County, Illinois (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 Whiteside County, Illinois Circuit Clerk'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, 2023. Based on this evaluation, I assert that during the year ended November 30, 2023, 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. 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.

Sincerely,



Honorable Sue R Costello
Circuit Clerk
Whiteside County, Illinois

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

Honorable Sue R Costello
Circuit Clerk
Whiteside County, Illinois

and

Members of the County Board
Whiteside County, Illinois

Report on Compliance

We have examined compliance by the Circuit Clerk of Whiteside County, Illinois (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 Whiteside County, Illinois Circuit Clerk'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, during the year ended November 30, 2023. 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:

1. The Office has complied, in all material respects, with applicable laws, rules, regulations, and court orders in its financial and fiscal operations.
2. 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, 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. 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 judgement, 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.

In our opinion, the Office complied, in all material respects, with the specified requirements during the year ended November 30, 2023.

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 Compliance

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (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 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 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 reasonable possibility that a 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 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 were not identified.

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

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.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Sterling, Illinois
April 18, 2024

Morrison Courthouse
815-772-5188

SUE R. COSTELLO
Circuit Clerk, Whiteside County
Fourteenth Judicial Circuit
200 East Knox
Morrison, IL 61270

Eastern Court Facility
815-535-4530

**Management Assertion Letter on the
Schedule of Accountabilities**

April 18, 2024

Wipfli LLP
403 East Third St.
Sterling, IL 61081

Ladies and Gentlemen:

As the Circuit Clerk of Whiteside County, Illinois, 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, 2023. Based on this evaluation, I assert that during the year ended November 30, 2023, 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.

Sincerely,



Honorable Sue R Costello
Circuit Clerk
Whiteside County, Illinois

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

Honorable Sue R Costello
Circuit Clerk
Whiteside County, Illinois County

and

Members of the County Board
Whiteside County, Illinois County

Report on the Schedule of Accountabilities

We have examined the assertion by management of the Office of the Circuit Clerk of Whiteside County, Illinois (Office) that the Schedule of Accountabilities (Schedule) for the year ended November 30, 2023, 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, 2023, 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 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 judgement, 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 (Schedule) for the year ended November 30, 2023, 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 reasonable possibility that a 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 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 were not identified.

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

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 communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Sterling, Illinois
April 18, 2024

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

Honorable Sue R Costello
Circuit Clerk
Whiteside County, Illinois

and

Members of the County Board
Whiteside County, Illinois

Supplementary Information

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Whiteside County, Illinois ("the Circuit Clerk") as of and for the year ended November 30, 2023, and have issued our report thereon dated April 18, 2024, which contained an unmodified opinion on those financial statements. Our audit for the year ended November 30, 2023, was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Circuit Clerk's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to April 18, 2024. The Schedule of Accountabilities for the year ended November 30, 2023, is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the Circuit Clerk. Such information is the responsibility of Circuit Clerk management and was derived from and relates directly to the underlying accounting and other records used to prepare the Circuit Clerk'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, 2023, 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, 2023.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Sterling, Illinois
April 18, 2024

Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023

		Beginning Balance	Additions	Deductions	Ending Balance
<i>Due to the Treasurer of the State of Illinois</i>					
General Revenue Fund - DUI Fund	1	\$ -	\$ 14,967	\$ 14,967	-
Education Assistance Fund	7	-	-	-	-
Road Fund (State Overweight)	11	-	9,297	9,297	-
Transportation Regulatory Fund	18	-	-	-	-
General Professions Dedicated Fund	22	-	-	-	-
Supreme Court Special Purposes Fund	30	-	27,621	27,621	-
Drivers Education Fund	31	-	19,322	19,322	-
Access to Justice Fund	35	-	6,120	6,120	-
State Boating Act Fund	39	-	-	-	-
Wildlife and Fish Fund	41	-	-	-	-
Lobbyist Registration Administration Fund	44	-	-	-	-
Fire Prevention Fund	47	-	9,885	9,885	-
Federal Unemployment Compensation Special Administration Fund	55	-	-	-	-
Arsonist Registration Fund	87	-	-	-	-
Foreclosure Prevention Program Graduated Fund	119	-	-	-	-
Specialized Services for Survivors of Human Trafficking Fund	132	-	-	-	-
Aggregate Operations Regulatory Fund	146	-	-	-	-
Mental Health Reporting Fund	148	-	-	-	-
State Crime Laboratory Fund (DUI and Drug)	152	-	4,580	4,580	-
State Police Merit Board Public Safety Fund	166	-	14,818	14,818	-
Emergency Planning and Training Fund	173	-	-	-	-
Professional Regulation Evidence Fund	192	-	-	-	-
Mandatory Arbitration Fund	262	-	15,078	15,078	-
Used Tire Management Fund	294	-	-	-	-
Guardianship and Advocacy Fund	297	-	12,160	12,160	-
Criminal Justice Information Projects Fund	335	-	502	502	-
Law Enforcement Camera Grant Fund	356	-	7,172	7,172	-

Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023

		Beginning Balance	Additions	Deductions	Ending Balance
<i>Due to the Treasurer of the State of Illinois</i>					
Lead Poisoning Screening, Prevention, and Abatement Fund	360	-	-	-	-
Securities Audit and Enforcement Fund	362	-	-	-	-
Prisoner Review Board Vehicle and Equipment Fund	366	-	495	495	-
Drug Treatment Fund	368	-	38,603	38,603	-
Feed Control Fund	369	-	-	-	-
Secretary of State Evidence Fund	374	-	-	-	-
Sexual Assault Services Fund	389	-	2,179	2,179	-
Trauma Center Fund	397	-	12,584	12,584	-
EMS Assistance Fund	398	-	100	100	-
Illinois State Toll Highway Authority Fund	455	-	-	-	-
Unclaimed Property Trust Fund	482	-	-	-	-
State Asset Forfeiture Fund	514	-	-	-	-
Department of Corrections Reimbursement and Education Fund	523	-	-	-	-
Domestic Violence Abuser Services Fund	528	-	82	82	-
Offender Registration Fund	535	-	3,685	3,685	-
Conservation Police Operations Assistance Fund	547	-	1,683	1,683	-
Illinois Charity Bureau Fund	549	-	-	-	-
Pesticide Control Fund	576	-	-	-	-
Transportation Safety Highway Hire-back Fund	589	-	500	500	-
Horse Racing Fund	632	-	-	-	-
Prescription Pill and Drug Disposal Fund	665	-	699	699	-
Capital Projects Fund	694	-	9,322	9,322	-
Roadside Memorial Fund	697	-	1,500	1,500	-
Spinal Cord Injury Paralysis Cure Research Trust Fund	714	-	605	605	-
Illinois Military Family Relief Fund	725	-	-	-	-
Secretary of State Police Services Fund	759	-	373	373	-
Trucking Environmental and Education Fund	813	-	-	-	-

Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023

		Beginning Balance	Additions	Deductions	Ending Balance
<i>Due to the Treasurer of the State of Illinois</i>					
State Police Operations Assistance Fund	817	-	\$ 54,385	\$ 54,385	-
Domestic Violence Shelter and Service Fund	865	-	2,576	2,576	-
Drug Traffic Prevention Fund	878	-	100	100	-
Traffic and Criminal Conviction Surcharge Fund	879	-	60,495	60,495	-
State Police Law Enforcement Administration Fund	887	-	152,529	152,529	-
Design Professionals Administration and Investigation Fund	888	-	-	-	-
Foreclosure Prevention Program Fund	891	-	-	-	-
Abandoned Residential Property Municipality Relief Fund	892	-	-	-	-
Illinois Forestry Development Fund	905	-	-	-	-
State Police Services Fund	906	-	-	-	-
Wildlife Preservation Fund	909	-	-	-	-
Youth Drug Abuse Prevention Fund	910	-	1,408	1,408	-
Violent Crime Victims Assistance Fund	929	-	38,477	38,477	-
Child Abuse Prevention Fund	934	-	-	-	-
Vehicle Inspection Fund	963	-	-	-	-
Scott's Law Fund	979	-	2,000	2,000	-
Other - State Drug Fund fees		-	50	50	-
Other - Lump Sum Surcharge/Surcharge/Leads		-	31,333	31,333	-
Other - State Police Vehicle Fund		-	88	88	-
Other - Firetruck Revolving Loan Fund		-	531	531	-
Other - Child Pornography		-	-	-	-
Other - George Bailey Fund		-	9	9	-
Other - DV Battery		-	236	236	-
Other - DNA Identification (Genetic Marker)		-	14,354	14,354	-
Other - State Fee -- 16.825%		-	499	499	-
Other - Meth Law Enforcement Fine		-	100	100	-
Other - Street Gang Fine		-	95	95	-

Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023

		Beginning Balance	Additions	Deductions	Ending Balance
<i>Due to the State of Illinois' Department of Natural Resources</i>					
Investigative Cash Fund (Department of Natural Resources)	1204	-	2,987	2,987	-
<i>Due to the State of Illinois' Office of the State's Attorneys Appellate Prosecutor</i>					
Training Programs		-	20	20	-
<i>Due to the State of Illinois' Office of the State Appellate Defender</i>					
Counsel on Appeal		-	-	-	-
<i>Due to the Treasurer of Whiteside County</i>					
Child Advocacy Center Fund		-	\$ 3,456	\$ 3,456	-
Child Support Enforcement Fund		-	-	-	-
Circuit Clerk Electronic Citation Fund		-	30,629	30,629	-
Circuit Clerk Operations and Administration Fund		-	32,918	32,918	-
Common School Fund		-	-	-	-
County Jail Medical Costs Fund		-	4,047	4,047	-
County Law Library Fund		-	47,283	47,283	-
Court Automation Fund		-	133,443	133,443	-
Crime Laboratory DUI Fund		-	-	-	-
Crime Laboratory Fund		-	-	-	-
Custody Exchange Fund		-	-	-	-
Dispute Resolution Fund		-	-	-	-
Document Storage Fund		-	133,212	133,212	-
Domestic Relations Legal Fund		-	-	-	-
Drug Addiction Services Fund		-	30	30	-
DUI Fund		-	9,456	9,456	-
E-Citation Fund		-	2,003	2,003	-
Fund for Care and Support of Minors and Court-Appointed Personnel		-	16,716	16,716	-

Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023

	Beginning Balance	Additions	Deductions	Ending Balance
General Fund - reimburse psych reports, risk assessments	-	1,160	1,160	-
Judicial Department Facilities Construction Fund	-	-	-	-
Lead Poisoning Screening, Prevention, and Abatement Fund	-	-	-	-
Probation and Court Services Fund	-	208,279	208,279	-
Public Defender Records Automation Fund	-	1,941	1,941	-
State's Attorney Records Automation Fund	-	4,753	4,753	-
Substance Abuse Services Fund (Drug)	-	6,211	6,211	-
Transportation Safety Hire-back Fund	-	1,524	1,524	-
Working Cash Fund	-	-	-	-
Due to the Regional Superintendent of Schools				
Regional Office of Education #XX	\$ -	\$ -	\$ -	\$ -
Due to the Sheriff of ABC County				
Miscellaneous - Periodic Imprisonment Fees	-	4,280	4,280	-
Miscellaneous - Sheriff Fees	-	17,157	17,157	-
Miscellaneous - Judicial Security	-	130,849	130,849	-
Miscellaneous - County Fee	-	1,130	1,130	-
Miscellaneous - Fine, Arresting Agency, Police Vehicle, Fto fees	-	340,465	340,465	-
Miscellaneous	-	-	-	-
Due to the Circuit Clerk of Whiteside County				
Circuit Clerk's Property Improvement Trust Account	-	-	-	-
Separate Maintenance and Child Support Collection Fund	-	24,133	24,133	-
Clerk Fees	-	629,110	629,110	-
Due to the State's Attorney of Whiteside County				
State's Att's Fees, Victim Impact Panel	-	61,846	61,846	-

Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023

	Beginning Balance	Additions	Deductions	Ending Balance
<i>Due to the Public Defender of whiteside County</i>	-	-	-	-
Public Defender Fees	-	56,804	56,804	-
<i>Deposits Held for the Circuit Court of Whiteside County</i>	-	-	-	-
Chief Judge's Crime Victim's Services Fund	-	-	-	-
Marriage and Civil Union Fund	-	660	660	-
Whiteside County's Operations of the Court System	-	89,448	89,448	-
<i>Deposits Held for Others</i>	-	-	-	-
Bail under the Code of Criminal Procedure of 1963	1,126,475	1,208,064	1,406,874	927,665
Deposits Held for the Court				
Epay/Efile adjustment (pass Through electronic accounts)	6,612	(1,412)	-	5,200
Overpayments refunded	-	74	74	-
Electronic E-File error	-	-	-	-
Bonds refunded to Deft/Bond assignment	-	253,786	253,786	-
<i>Restitution Collections and Distributions</i>	-	-	-	-
Applicable Injured Parties - Restitutions	-	67,154	67,154	-
<i>Due to the Other Entities</i>				
Applicable Anti-Crime Advisory Council	-	\$ 17,000	\$ 17,000	-
Applicable Cemetery Authority	-	-	-	-
Applicable City, Town, or Village	-	-	-	-
Applicable Community College	-	-	-	-
Applicable Drainage District	-	-	-	-
Applicable Fire Department	-	425	425	-

**Schedule of Accountabilities
Circuit Clerk of Whiteside County
For the Fiscal Year Ended November 30, 2023**

	Beginning Balance	Additions	Deductions	Ending Balance
Applicable Highway Authority's Treasury	-	-	-	-
Applicable Humane Society	-	-	-	-
Applicable Law Enforcement Entity or Entities - Fines, FTA, Vehicle	-	237,531	237,531	-
Applicable Library's Library Fund	-	-	-	-
Applicable Local Government's Crime Laboratory Fund	-	-	-	-
Applicable Local Government's Drug Fund	-	2,730	2,730	-
Applicable Local Government's DUI Fund	-	15,981	15,981	-
Applicable Local Government's E-Citation Fund	-	2,829	2,829	-
Applicable Local Government's General Assistance Fund	-	-	-	-
Applicable Local Government's Transportation Safety Hire-back Fund	-	500	500	-
Applicable Mine's Reclamation Fund	-	-	-	-
Applicable Prosecuting Entity	-	-	-	-
Applicable Public Agency Responding to an Emergency (Hospitals, Citi	-	100	100	-
Applicable Sanitary District	-	50	50	-
Applicable School	-	-	-	-
Applicable Society for the Prevention of Cruelty to Children	-	-	-	-
Applicable Township	-	307	307	-
Blackhawk Area Task Force	-	3,970	3,970	-
Credit Collections Professionals/ Pay Court	-	43,340	43,340	-
GRAND TOTAL - ALL ACTIVITY	\$1,133,087	\$ 4,421,576	\$ 4,621,798	\$ 932,865

Notes to the Schedule of Accountabilities

For the Fiscal Year Ended November 30, 2023

Note 1: Basis of Accounting

The Schedule of Accountabilities (Schedule) includes only those accounts and funds where laws, rules, regulations, or court orders require the Circuit Clerk of Whiteside County, Sue R Costello 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 the Circuit Clerk of Whiteside County, Illinois include revenue and expense (or expenditure) recognition, including the lack of receivables and liabilities and adjustments to fair value to recognize unrealized gains(losses) on investments.

Note 2: Allocation Methodology for Cash Receipts

The Circuit Clerk allocates receipts collected which are for less than the full amount based on local court orders and Whiteside County Board Authorization.

The Circuit Clerk does not maintain any investments or allocation interest as of November 30, 2023.

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).

Account Balances at Year Ended November 30, 2023

Balance of bank accounts	\$ 1,142,307
Total bank and investment account balance	\$ 1,142,307

Notes to the Schedule of Accountabilities (Continued)

Circuit Clerk of Whiteside County, Illinois County

For the Fiscal Year Ended November 30, 2023

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

Account Reconciliation at Year Ended November 30, 2023

Ending balance: grand total - all activity from the <i>Schedule of Accountabilities</i>	\$	932,865
Less: deposits in transit, end of fiscal years		(2,774)
Add: outstanding checks		212,216
<hr/>		
Total bank and investment account balance	\$	1,142,307

Note 4: Deposits and Investments

The Circuit Clerk is exposed to custodial credit risk and credit risk.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities in the possession of an outside party.

Deposits

In accordance with Section 6 of the Public Funds Investment Act (30 ILCS 235), uncollateralized and uninsured deposits may not exceed 75% of the capital stock and surplus of a bank, 75% of the net worth of a savings and loan association, or 50% of the unimpaired capital and surplus of a credit union.

The bank balance of cash deposits held by the Circuit Clerk was \$1,142,307 at November 30, 2023. Of the total bank balance of these cash deposits at November 30, 2023, \$0 was uninsured and uncollateralized.

Investments

The Circuit Clerk does not maintain any investments as of November 30, 2023.

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

Honorable Sue R Costello
Circuit Clerk
Whiteside County, Illinois

and

Members of the County Board
Whiteside County, Illinois

Supplementary Information

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Whiteside County, Illinois as of and for the year ended November 30, 2023 (not presented within), and our report thereon dated April 18, 2024, which contained an unmodified opinion on those financial statements. Our audit for the year ended November 30, 2023, was conducted for purpose of forming opinion on the financial statements that collectively comprise the Circuit Clerk's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to April 18, 2024. The Annual Financial Report known as Report J for the year ended November 30, 2023, is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the Circuit Clerk. Such information is the responsibility of Circuit Clerk management and was derived from and relates directly to the underlying accounting and other records used to prepare the Circuit Clerk'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, 2023 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, 2023.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Sterling, Illinois
April 18, 2024

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

Whiteside

COUNTY

14th

JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 30, 2023

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

\$629,110.40

B. COURT AUTOMATION FUND

SECTION B TOTAL

\$133,443.36

C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SECTION C TOTAL

\$24,133.00

D. COURT DOCUMENT STORAGE FUND

SECTION D TOTAL

\$133,212.02

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

SECTION E TOTAL

\$32,918.30

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

SECTION F TOTAL

\$30,628.89

G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)

(1) INTEREST PAID ON ACCOUNTS	\$0.00
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$6,442.94
(3) OTHER	\$4,581.57

SECTION G (1,2,3) TOTAL

\$11,024.51

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL

\$994,470.48

PART II - COST OF OPERATING CLERK'S OFFICE**A. GROSS SALARIES**

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)	\$85,680.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$254,101.57
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND	\$91,963.05
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND	\$30,629.17
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE	\$95,706.02
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND	\$0.00

(3) NUMBER OF FULL-TIME STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK):	11
NUMBER OF PART-TIME STAFF POSITIONS:	2
DO NOT INCLUDE CONTRACTUAL PERSONNEL	

SECTION A (1,2) TOTAL \$558,079.81**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	\$59,271.80
(2) PAID FROM COUNTY GENERAL FUND	\$1,119.88

SECTION B (1,2) TOTAL \$60,391.68**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	\$0.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL \$0.00**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	\$27,486.57
(2) PAID FROM COUNTY GENERAL FUND	\$7,660.74

SECTION D (1,2) TOTAL \$35,147.31**E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND**

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.) (DO NOT INCLUDE ANY SALARIES)

SECTION E TOTAL \$7,892.63**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 \$76.20****PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL****\$661,587.63**

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.) \$0.00

2) STATE DISBURSEMENT UNIT (Insert the **TOTAL NET AMOUNT** reported by the State Disbursement Unit) \$7,137,437.19

SECTION A TOTAL \$7,137,437.19
[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	\$237,218.40
b. DRUG FINES	\$2,729.79
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$19,722.26
SUBTOTAL 1-a,b,c,d,e	\$259,670.45

1.1) DRUG TASK FORCE

\$3,970.00

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

a. ALL EXCEPT DRUG FINES	\$313.00
b. DRUG FINES	\$0.00
c. OTHER	\$475.00
SUBTOTAL 2-a,b,c	\$788.00

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

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

SUBTOTAL SECTION B (1,1.1,2) \$264,428.45

3) COUNTY

a. CRIMINAL FINES	\$245,168.83
b. TRAFFIC FINES	\$95,254.22
c. DRUG FINES	\$6,210.99
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$12,683.75
SUBTOTAL 3-a,b,c,d,e,f,g	\$359,317.79

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

SUBTOTAL SECTION B (1,1.1,2,3) \$623,746.24

[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	\$2,986.50
2. ROAD FUND (OVERWEIGHTS)	\$9,296.50
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$149.50
5. STATE CRIME LABORATORY FUND	\$18,934.68
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$38,477.48
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$60,495.31
9. DRIVERS EDUCATION FUND	\$19,322.43
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$2,811.92
11. DRUG TREATMENT FUND	\$38,603.26
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$2,179.00
14. TRAUMA CENTER FUND	\$12,584.16
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$498.72
17. GENERAL REVENUE FUND	\$14,966.61
18. EMS ASSISTANCE FUND	\$100.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,407.71
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	\$604.91
36. FIRE PREVENTION FUND	\$9,885.00
38. OFFENDER REGISTRATION FUND	\$3,685.38
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$10.22
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$82.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$0.00
45. LUMP SUM SURCHARGE*	\$31,322.71
SUBTOTAL 4 (1-45) \$ 268,404.00	
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.

		PAGE 5 Of 13
		PART III.B.4 STATE FUNDS (2 OF 2)
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) \$623,746.24 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3
4) STATE (Funds 46-999)		SUBTOTAL 4 (1-45) \$268,404.00
46. MENTAL HEALTH REPORTING FUND		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$9,321.50
50. CORPORATE CRIME FUND		\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING		\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$531.00
54. FORECLOSURE PREVENTION PROGRAM FUND (Walker v. Chasteen affirmed that this statute unconstitutional 6/17/2021)		\$0.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND (Walker v. Chasteen affirmed that this statute unconstitutional 6/17/2021)		\$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		\$100.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$494.50
63. ROADSIDE MEMORIAL FUND		\$1,500.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$373.00
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$54,384.96
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$95.00
72. STATE POLICE VEHICLE FUND		\$88.38
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$500.00
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$1,683.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$676.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$525.00
78. STATE POLICE SERVICES FUND		\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$14,817.57
80. GUARDIANSHIP AND ADVOCACY FUND		\$12,160.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND		\$0.00
82. ACCESS TO JUSTICE FUND		\$6,120.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR		\$20.00
84. SUPREME COURT SPECIAL PURPOSES FUND		\$27,621.00
85. GEORGE BAILEY MEMORIAL FUND		\$9.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND		\$152,529.13
88. SCOTT'S LAW FUND (effective 1/1/2020)		\$2,000.00
89. LAW ENFORCEMENT CAMERA GRANT FUND		\$7,171.50
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.		\$0.00
SUBTOTAL 4 (46-999)		\$292,720.54
CLICK HERE TO GO TO ATTACHMENT D		
SUBTOTAL 4 (1-999)		\$561,124.54
SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL		\$ 1,184,870.78
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	\$59,466.04	
(b) RECORDS AUTOMATION FUND	\$4,752.50	
	SUBTOTAL (1-a,b)	\$64,218.54
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$19,159.47	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$130,848.80	
	SUBTOTAL (2-a,b)	\$150,008.27
3. COUNTY LAW LIBRARY FUND		\$47,282.50
4. MARRIAGE AND CIVIL UNION FUND OF THE CIRCUIT COURT		\$660.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$89,447.67
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$56,803.91	
(b) JUVENILE REPRESENTATION	\$4,466.50	
	SUBTOTAL (6 -a,b)	\$61,270.41
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$136,083.59
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$15,078.00	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$15,078.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$51,651.89
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)		\$2,380.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$4,046.73
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$3,455.92
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$915.51
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$19,095.79
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$1,940.50
30. COUNTY DRUG ADDICTION SERVICES		\$30.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$1,160.00

SECTION C TOTAL**\$648,725.32**[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)		\$67,153.59
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$4,280.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$4,280.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$12,249.50
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$16,999.58
8. REFUND AND RETURNS		
a. BAIL	\$253,785.77	
b. OTHER	\$73.50	
	SUBTOTAL (8-a,b)	\$253,859.27
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.)		\$55,789.58

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

SECTION D TOTAL \$410,331.52

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

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$7,137,437.19
	SECTION B TOTAL (From PartIII.StateFunds2)	\$1,184,870.78
	SECTION C TOTAL (From PartIII.C)	\$648,725.32
	SECTION D TOTAL (From PartIII.D)	\$410,331.52
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$9,381,364.81

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

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **NOVEMBER**

ATTACHMENT A

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

[illegible]

ATTACHMENT A TOTAL

\$76.20

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

[illegible]

ATTACHMENT C

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

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$1,130.35
DUI Fund	\$9,455.75
Police Vehicle Fund	\$42.00
Transfer Fees (from Probation)	\$532.00
Highway Hire-Back Fund	\$1,523.65
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$12,683.75

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 E

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

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (Other) TOTAL ON PAGE 6.
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 E](#)

ATTACHMENT F

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

[illegible]

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

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