



**PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
COUNTY OF PEORIA, ILLINOIS
PEORIA, ILLINOIS**

**FINANCIAL AND COMPLIANCE AUDIT
OF THE CLERK OF THE CIRCUIT COURT'S
FIDUCIARY FUND**

For the Fiscal Year Ended December 31, 2018



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PEORIA, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

The Honorable Robert Spears
Clerk of the Circuit Court
Peoria County
Peoria, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Peoria County Office of the Circuit Clerk's (Circuit Clerk) Fiduciary Fund of Peoria County, Illinois as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Circuit Clerk's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Circuit Clerk's Fiduciary Fund, as of December 31, 2018, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Fiduciary Fund of the Peoria County Office of the Circuit Clerk and are not intended to present fairly the financial position of Peoria County, Illinois in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Circuit Clerk's internal control over financial reporting and compliance.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Fiduciary Fund of the Circuit Clerk of Peoria County. The information listed in the table of contents as supplemental information is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole and the guidelines of the Administrative Office for the Illinois Courts.

Restriction on Use

This report is intended solely for the information and use of Peoria County, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Springfield, Illinois
June 27, 2019

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

The Honorable Robert Spears
Clerk of the Circuit Court
Peoria County
Peoria, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Peoria County Office of the Circuit Clerk’s (Circuit Clerk’s) Fiduciary Fund of the County of Peoria, Illinois as of and for the year ended December 31, 2018, and have issued our report thereon dated June 27, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Circuit Clerk’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Circuit Clerk’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards regarding the proper assessment of fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by the law and which are described in the accompanying schedule of findings and responses as item as item 2018-001.

Circuit Clerk's Response to Findings

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

Purpose of this Report

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

Sikich LLP

Springfield, Illinois
June 27, 2019

BASIC FINANCIAL STATEMENTS

**PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS**

STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUND

December 31, 2018

ASSETS	
Cash	\$ 740,245
Certificate of deposit	700,000
Accrued interest receivable	<u>15,919</u>
TOTAL ASSETS	<u>1,456,164</u>
LIABILITIES	
Bonds payable	992,353
Due to collections	26,517
Due to State Treasurer	118,034
Due to municipalities, townships and districts	40,175
Amounts held pending court disposition	40,157
Due to others	<u>238,928</u>
TOTAL LIABILITIES	<u><u>\$ 1,456,164</u></u>

See accompanying notes to financial statements.

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Peoria County Office of the Circuit Court Clerk (Circuit Clerk), an agency fund of the County of Peoria, Illinois (County), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Circuit Clerk's accounting policies are described below.

A. Reporting Entity

The activities of the Circuit Clerk are accounted for primarily within an agency fund of the County. Operating expenses such as personnel services, commodities, etc. are accounted for within the County's General Fund. This report is intended to present the Agency Fund activities of the Circuit Clerk only and is not intended to present fairly the financial position of the County, and changes in its net position and its cash flows.

B. Basis of Presentation – Fund Accounting

The Circuit Clerk uses an Agency Fund to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into separate "fund types." This report includes only the Fiduciary Fund Type (Agency Fund) of the Circuit Clerk.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency Funds generally are used to account for assets that the Circuit Clerk holds on behalf of others as their agent.

C. Basis of Accounting

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency Funds are accounted for using the accrual basis of accounting.

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

D. Deposits and Investments

Permitted Deposits and Investments – Statutes authorize the Circuit Clerk to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

The Circuit Court follows the County’s investment policy. The County’s investment policy authorizes investments that are allowable under the Illinois Compiled Statutes, including (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association. Additionally, the County’s investment policy contains the following guidelines that are more restrictive than the Illinois Compiled Statutes:

1. The County’s investment policy, which applies to the funds under the jurisdiction of the Peoria County Treasurer, applies the prudent person rule in selecting investments and pre-qualifies financial institutions and uses a diversified portfolio.
2. As a means of limiting its exposure to fair value losses arising from interest rate volatility, the County’s investment policy requires that the investment portfolio be structured in such a manner that investment securities mature to meet cash needs of ongoing operations, avoiding the need to sell securities on the open market prior to maturity. The Policy limits the maturity of all investments to not more than five years from the date of purchase and limits the weighted average of maturity of the investment to three years.

E. Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in assets and liabilities during the reporting period. Actual results could differ from those estimates.

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

F. Bond Escrow

In accordance with the applicable state statute, certain offenses require the defendant in a criminal procedure to post bail. The person for whom bail has been set executes the bail bond and deposits with the Circuit Clerk a sum of money equal to 10% of the bail, or \$25, whichever is greater. When a person for whom bail has been set is charged with an offense under the "Illinois Controlled Substances Act" which is a Class X felony, the court may require the defendant to deposit a sum equal to 100% of the bail. The Circuit Clerk holds such bond monies in escrow until such time as the court demands that the bond is forfeited or refunded.

G. Due to Other Governments

Amounts held by the Circuit Clerk representing fees, fines and other charges assessed by other governments have been reported as Due to Other Governments until their subsequent disbursement to the related government.

2. CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Circuit Clerk's deposits may not be returned to it. The Circuit Clerk does not have a deposit policy for custodial credit risk.

At December 31, 2018, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits and certificates of deposit, was \$167,509 and the bank balance was \$799,977. Of the bank balance, \$349,977 was covered by federal depository insurance and \$450,000 was covered by collateral held by the pledging financial institution's trust department or agent in the Circuit Clerk's name.

Investments

Following is a listing of other cash and investments held at December 31, 2018 that is not included in the above deposits:

Repurchase agreements	\$ <u>1,272,736</u>
Total	\$ <u><u>1,272,736</u></u>

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Circuit Clerk will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Under the Circuit Clerk’s repurchase agreements, all of the underlying securities are held by the bank, not in the name of the Circuit Clerk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The Circuit Clerk does not have a formal policy to limit its exposure to fair value losses arising from interest rate volatility.

As of December 31, 2018, the Circuit Clerk's investments were as follows:

Investment Type	Underlying Investment	Maturity (In Years)				Total
		Less Than 1	1-5	6-10	More Than 10	
Repurchase Agreement	FNMA	\$ -	\$ -	\$ -	\$ 459,044	\$ 459,044
Repurchase Agreement	FHLMC	-	-	-	813,692	813,692
	Total	\$ -	\$ -	\$ -	\$ 1,272,736	\$ 1,272,736

Credit Risk

The Circuit Clerk does not have a formal policy regarding credit risk. As of December 31, 2018, the underlying investments of the Circuit Court’s repurchase agreement consisted of FNMA and FHLMC securities. All of these securities were rated AA+ by Standard and Poor’s as of December 31, 2018.

Concentration of Credit Risk

The County’s investment policy, which is followed by the Circuit Clerk, requires diversification of investments to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer, or specific class of securities. At December 31, 2018, the Circuit Court’s investments had no concentration of credit risk.

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

Fair Value Measurements

GAAP establishes a framework for measuring fair value. That framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. GAAP requires the Circuit Clerk to maximize the use of observable inputs when measuring fair value. The hierarchy describes three levels of inputs, which are as follows:

- Level 1: Quoted prices in active markets for identical assets or liabilities.
- Level 2: Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3: Significant unobservable inputs.

In many cases, a valuation technique used to measure fair value includes inputs from more than one level of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy. The categorization of an investment within the hierarchy reflects the relative ability to observe the fair value measure and does not necessarily correspond to the perceived risk of that investment.

If an investment that is measured using net asset value (NAV) has a readily determinable fair value (that is, it can be traded at the measurement date at its published NAV), it is included in Level 1 of the hierarchy. Otherwise, investments measured using NAVs are not included in Level 1, 2, or 3, but are separately reported.

The Circuit Clerk recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended December 31, 2018.

Valuation Techniques

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended December 31, 2018.

- Repurchasing Agreements: Valued at the current market price plus accrued interest.

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

Recurring Measurements

Assets measured at fair value on a recurring basis as of December 31, 2018 are as follows:

	Level 1	Level 2	Level 3	Total
<u>ASSETS</u>				
Repurchasing Agreements	\$ -	\$ 1,272,736	\$ -	\$ 1,272,736
<u>TOTAL ASSETS AT FAIR VALUE</u>				
	\$ -	\$ 1,272,736	\$ -	\$ 1,272,736

SUPPLEMENTAL INFORMATION

**PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA , ILLINOIS**

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND**

Fiscal Year Ended December 31, 2018

	<u>Balance at 12/31/17</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at 12/31/18</u>
ASSETS				
Cash and investments				
Cash	\$ 930,609	\$ 4,275,791	\$ 4,466,155	\$ 740,245
Certificates of deposits	700,000	-	-	700,000
Interest receivable	10,047	11,744	5,872	15,919
TOTAL ASSETS	<u>1,640,656</u>	<u>4,287,535</u>	<u>4,472,027</u>	<u>1,456,164</u>
LIABILITIES				
Bonds payable	1,116,378	225,945	349,970	992,353
Due to collections	23,571	445,804	442,858	26,517
Due to state treasurer				
State funds	130,341	1,540,722	1,553,029	118,034
Total due to state treasurer	<u>130,341</u>	<u>1,540,722</u>	<u>1,553,029</u>	<u>118,034</u>
Due to municipalities, townships & districts	71,857	786,556	818,238	40,175
Amounts held pending civil (court sale)	39,157	1,000	-	40,157
Amounts due to others				
Abandoned unclaimed property	114,515	-	25,118	89,397
Restitution	(3,218)	324,315	322,606	(1,509)
Refunds and expunge	38,089	37,508	36,894	38,703
Child support & alimony	109,966	489,808	487,437	112,337
Total Amounts due to others	<u>259,352</u>	<u>851,631</u>	<u>872,055</u>	<u>238,928</u>
TOTAL LIABILITIES	<u>\$ 1,640,656</u>	<u>\$ 3,851,658</u>	<u>\$ 4,036,150</u>	<u>\$ 1,456,164</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
PEORIA COUNTY
10th JUDICIAL CIRCUIT
 FISCAL YEAR ENDING DECEMBER 31, 2018

PART I - REVENUE OF CLERK'S OFFICE

<p>A. CLERK'S FEES AND COSTS RECEIVED (Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</p>	<p>SECTION A TOTAL</p>	<p>\$1,340,770.17</p>
<p>B. COURT AUTOMATION FUND</p>	<p>SECTION B TOTAL</p>	<p>\$451,848.29</p>
<p>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</p>	<p>SECTION C TOTAL</p>	<p>\$33,435.08</p>
<p>D. COURT DOCUMENT STORAGE FUND</p>	<p>SECTION D TOTAL</p>	<p>\$453,374.49</p>
<p>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</p>	<p>SECTION E TOTAL</p>	<p>\$48,669.34</p>
<p>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</p>	<p>SECTION F TOTAL</p>	<p>\$12,868.34</p>
<p>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$0.00 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$29,279.00 (3) OTHER \$0.00</p>	<p>SECTION G (1,2,3) TOTAL</p>	<p>\$29,279.00</p>

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL **\$2,370,244.71**

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)	\$95,521.75
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$1,121,468.26
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND	\$309,199.80
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND	\$73,160.55
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE	\$49,815.19
(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):	36
NUMBER OF PART-TIME STAFF POSITIONS:	0
DO NOT INCLUE CONTRACTUAL PERSONNEL	

SECTION A (1,2) TOTAL **\$1,649,165.55**

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	\$77,550.20
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL **\$77,550.20**

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	\$9,948.65
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL **\$9,948.65**

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	\$345,115.42
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL **\$345,115.42**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL **\$3,744.65**

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 **\$14,000.00**

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 **\$303,311.22**

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL **\$2,402,835.69**

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.)	\$489,468.78
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$22,833,900.06

SECTION A TOTAL **\$23,323,368.84**
[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	\$413,332.93
b. DRUG FINES	\$3,800.00
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$51,182.26
e. OTHER	\$64,023.34
SUBTOTAL 1-a,b,c,d,e \$532,338.53	

1.1) DRUG TASK FORCE	\$0.00
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2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)	
a. ALL EXCEPT DRUG FINES	\$1,703.07
b. DRUG FINES	\$0.00
c. OTHER	\$481.33
SUBTOTAL 2-a,b,c \$2,184.40	

(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) **\$534,522.93**

3) COUNTY	
a. CRIMINAL FINES	\$208,661.76
b. TRAFFIC FINES	\$237,680.97
c. DRUG FINES	\$0.00
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$16,322.24
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$494,220.34
SUBTOTAL 3-a,b,c,d,e,f,g \$956,885.31	

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

SUBTOTAL SECTION B (1,1.1,2,3) **\$1,491,408.24**

[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	\$2,145.72
2. ROAD FUND (OVERWEIGHTS)	\$1,114.68
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$3,018.99
5. STATE CRIME LABORATORY FUND	\$12,597.27
6. STATE POLICE DUI FUND	\$19,755.23
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$146,321.05
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$179,610.90
9. DRIVERS EDUCATION FUND	\$14,507.97
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$15,678.58
11. DRUG TREATMENT FUND	\$100,224.58
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,220.77
14. TRAUMA CENTER FUND	\$41,456.55
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$211,963.60
17. GENERAL REVENUE FUND	\$144,528.27
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$2,746.73
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$1,876.67
36. FIRE PREVENTION FUND	\$6,374.05
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$1,861.41
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$1,514.88
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$36,362.09
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$179.46
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$107,625.00
45. LUMP SUM SURCHARGE*	\$89,269.02

SUBTOTAL 4 (1-45) \$ 1,141,953.47

[THIS AMOUNT FORWARDED TO PAGE 5](#)

* Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

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

SUBTOTAL SECTION B(1,1.1, 2, 3)	\$1,491,408.24
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$ 1,141,953.47
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46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$450.00
48. CAPITAL PROJECTS FUND	\$2,930.38
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$43.82
53. FIRE TRUCK REVOLVING LOAN FUND	\$5,967.32
54. FORECLOSURE PREVENTION PROGRAM FUND	\$43,050.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$18,963.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$869.25
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$787.48
63. ROADSIDE MEMORIAL FUND	\$13,050.68
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$1,750.78
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$20.00
68. SEX OFFENDER INVESTIGATION FUND	\$4,334.37
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$153,443.14
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$6,808.32
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$4,531.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$135.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$3,987.48
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$284.48
78. STATE POLICE SERVICES FUND	\$14,261.51
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$48,278.39
80. GUARDIANSHIP AND ADVOCACY FUND	\$29,070.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$13,436.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$510.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$60,453.00
85. GEORGE BAILEY MEMORIAL FUND	\$339.54
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$0.00

SUBTOTAL 4 (46-999)	\$ 427,754.94
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[CLICK HERE TO GO TO ATTACHMENT D](#)

SUBTOTAL 4 (1-999)	\$ 1,569,708.41
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SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 3,061,116.65
THIS AMOUNT FORWARDED TO PAGE 7	

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$72,047.83	
(b) RECORDS AUTOMATION FUND	\$7,052.76	
	SUBTOTAL (1-a,b)	\$79,100.59
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$224,187.41	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$291,830.79	
	SUBTOTAL (2-a,b)	\$516,018.20
3. COUNTY LAW LIBRARY FUND		\$114,274.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$3,870.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$143,675.97
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$142,872.60	
(b) JUVENILE REPRESENTATION	\$100.00	
	SUBTOTAL (6 -a,b)	\$142,972.60
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$3,588.92
9. PROBATION AND COURT SERVICES FUND		\$599,042.01
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$21,134.49
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		\$307.66
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$21,088.74
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		\$53,776.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$8,600.00
23. CHILDREN'S ADVOCACY CENTER		\$58,085.39
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$50,938.72
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$0.00
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$2,788.73
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00
	SECTION C TOTAL	\$1,819,262.02

[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)	\$322,144.52
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$0.00
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00

SUBTOTAL (2-a,b)	\$0.00
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3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT	\$0.00
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4. ABANDONED (UNCLAIMED) BAIL TO COUNTY	\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE	\$23,064.64
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
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7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"	\$5,464.68
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8. REFUND AND RETURNS	
a. BAIL	\$223,402.21
b. OTHER	\$41,924.27

SUBTOTAL (8-a,b)	\$265,326.48
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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.)	\$641,614.58
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[CLICK HERE TO GO TO ATTACHMENT F](#)

SECTION D TOTAL	\$1,257,614.90
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[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS

SECTION A TOTAL (From PartIII.A-B.3)	\$23,323,368.84
SECTION B TOTAL (From PartIII.StateFunds2)	\$3,061,116.65
SECTION C TOTAL (From PartIII.C)	\$1,819,262.02
SECTION D TOTAL (From PartIII.D)	\$1,257,614.90

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D)	\$29,461,362.41
TOTAL	\$29,461,362.41

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

Yes No

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:

ATTACHMENT 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
Bradley Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$502.00	\$502.00
Bartonville	\$15,760.88	\$0.00	\$0.00	\$189.92	\$1,363.77	\$17,314.57
Bellevue	\$73.81	\$0.00	\$0.00	\$0.00	\$0.00	\$73.81
Brimfield	\$0.00	\$0.00	\$0.00	\$0.00	\$2.23	\$2.23
Chillicothe	\$34,040.56	\$0.00	\$0.00	\$5,538.43	\$3,786.84	\$43,365.83
City of Peoria	\$299,285.47	\$0.00	\$0.00	\$41,853.23	\$2,970.54	\$344,109.24
MEG	\$0.00	\$3,800.00	\$0.00	\$0.00	\$140.00	\$3,940.00
Peoria Parking tickets	\$0.00	\$0.00	\$0.00	\$0.00	\$333.54	\$333.54
Peoria Private Process	\$0.00	\$0.00	\$0.00	\$0.00	\$263.25	\$263.25
Peoria Certifieds	\$0.00	\$0.00	\$0.00	\$0.00	\$29.54	\$29.54
Peoria Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$47,738.78	\$47,738.78
Peoria Animal Shelter	\$879.10	\$0.00	\$0.00	\$0.00	\$0.00	\$879.10
Dunlap	\$202.48	\$0.00	\$0.00	\$0.00	\$0.00	\$202.48
Elmwood	\$436.96	\$0.00	\$0.00	\$0.00	\$48.00	\$484.96
Farmington	\$24.25	\$0.00	\$0.00	\$0.00	\$0.00	\$24.25
Glasford	\$1,653.01	\$0.00	\$0.00	\$550.00	\$155.09	\$2,358.10
Hanna City	\$133.50	\$0.00	\$0.00	\$0.00	\$0.00	\$133.50
Norwood	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Park District	\$9,609.05	\$0.00	\$0.00	\$37.50	\$1,017.75	\$10,664.30
Peoria Heights	\$47,614.34	\$0.00	\$0.00	\$3,013.81	\$5,672.01	\$56,300.16
West Peoria	\$3,319.52	\$0.00	\$0.00	\$0.00	\$0.00	\$3,319.52
Village of Bartonville	\$370.00	\$0.00	\$0.00	\$0.00	\$0.00	\$370.00
Brimfield Township	\$24.48	\$0.00	\$0.00	\$0.00	\$0.00	\$24.48
Kickapoo Township	\$211.37	\$0.00	\$0.00	\$0.00	\$0.00	\$211.37
Limestone Township	\$929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$929.43
Logan Township	\$24.48	\$0.00	\$0.00	\$0.00	\$0.00	\$24.48
Medina Township	\$28.93	\$0.00	\$0.00	\$0.00	\$0.00	\$28.93
Radnor Township	\$114.38	\$0.00	\$0.00	\$0.00	\$0.00	\$114.38
Peoria Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$481.33	\$481.33
	\$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	\$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	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$415,036.00	\$3,800.00	\$0.00	\$51,182.89	\$64,504.67	
(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$534,523.56

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"

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$473,583.91
Vehicle Maintenance County	\$3,559.77
Peoria County Animal Protection	\$11,466.58
County Municipal Fines	\$5,610.08
	\$0.00
	\$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
ATTACHMENT C TOTAL	\$494,220.34

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"

DESCRIPTION	AMOUNT
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
ATTACHMENT D TOTAL	\$0.00

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.
 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 D.](#)

ATTACHMENT F

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

DESCRIPTION	AMOUNT
Out of County Bond	\$176,509.98
Collection fees	\$445,804.60
Out of County Failure to Appear fees	\$19,300.00
	\$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
ATTACHMENT F TOTAL	\$641,614.58

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](#)

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

INDEPENDENT ACCOUNTANT'S EXAMINATION REPORT

The Honorable Robert Spears
Clerk of the Circuit Court
Peoria County
Peoria, Illinois

We have examined the Peoria County Office of the Circuit Clerk's (the Circuit Clerk) Fiduciary Fund of Peoria County, Illinois compliance with the requirements listed below during the year ended December 31, 2018. The management of the Peoria County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Peoria County Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has generally complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

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

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

In our opinion, the Peoria County Office of the Circuit Clerk's complied, in all material respects, with the requirements listed above during the year ended December 31, 2018. However, the results of our procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with the Circuit Clerk Audit Guidelines regarding the proper assessment of fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by the law and which are described in the accompanying schedule of findings and responses as item 2018-001.

The County's responses to the findings identified in our examination is described in the accompanying schedule of findings and responses. The County's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of Peoria County, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Springfield, Illinois

June 27, 2019

**PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
PEORIA, ILLINOIS**

**SCHEDULE OF FINDINGS AND RESPONSES
Fiscal Year Ending December 31, 2018**

2018-001 The Peoria County court and the Circuit Clerk’s office failed to assess and collect certain fines and fees required by the Illinois Compiled Statutes on several cases selected for testing during our audit. The Peoria County Office of the Circuit Clerk should ensure all fines and fees are properly assessed in accordance with the Illinois Compiled Statutes.

Auditee Response: : *In some situations, the fines were not levied in accordance with Illinois Compiled Statutes prior to receipt by the Circuit Clerk's office. To remedy this, in January of 2018, fee assessment forms for warrants and subpoenas were altered such that fees were hardcoded in composition with Illinois Compiled Statutes to prevent errors by way of manual fee entry. There were some instances in which outside agencies did not use the forms provided by the Circuit Clerk's office.*

The Circuit Clerk holds no authority to levy specific fines. Rather, the exaction of fines is a judicial act controlled solely by the trial court and the agents thereof. The court, through signed judgment orders, assesses various fines, and the Clerk is limited to assessing and collecting these fines as provided by the court.

55 ILCS 5/4-1200.1 Counties Code

Statute requires a fee of \$25 be assessed for serving any summons or \$5 for attempting to serve any summons on each defendant. The courts incorrectly imposed the penalty on the following cases:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
18-DT-00087-1	\$25	\$20
18-CM-00249-1	\$25	\$20

Judicial Discretion

As a result of judicial discretion, the Circuit Clerk’s office failed to assess and collect certain fines and fees required by the Illinois Compiled Statutes on several cases selected for testing during our audit.