

DuPage County, Illinois Clerk of the Circuit Court

**Independent Auditor's Report and
Financial Statements**

November 30, 2014

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INDEPENDENT AUDITOR'S REPORTS

Independent Auditor's Report

DuPage County Clerk of the Circuit Court
Wheaton, Illinois

We have audited the accompanying financial statements of the agency funds of the DuPage County Clerk of the Circuit Court as of November 30, 2014, and the related notes to the financial statements.

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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the DuPage County Clerk of the Circuit Court's agency funds, as of November 30, 2014, 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 agency funds of the DuPage County Clerk of the Circuit Court, and do not purport to, and do not present fairly, the financial position of DuPage County, Illinois or DuPage County, Clerk of the Circuit Court as of November 30, 2014, or its changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement of the agency funds of the DuPage County Clerk of the Circuit Court. The Combining Statement of Changes in Assets and Liabilities – Agency Funds and Report J are presented for purposes of additional analysis and are not a required part of the basic financial statements. Report J provides relevant information that is not provided by the fiduciary fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of Illinois Courts.

The Statement of Changes in Assets and Liabilities – Agency Funds and Report J are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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

DuPage County Clerk of the Circuit Court
Wheaton, Illinois
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Statement of Changes in Assets and Liabilities – Agency Fund and Report J are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2015, on our consideration of the DuPage County Clerk of the Circuit Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Circuit Court Clerk's internal control over financial reporting and compliance.

BKD, LLP

Oakbrook Terrace, Illinois
September 21, 2015

Independent Accountants' Report on Compliance and on Internal Control Over Compliance

DuPage County Clerk of the Circuit Court
Wheaton, Illinois

Compliance

We have examined the DuPage County Clerk of the Circuit Court's compliance with the requirements listed below during the year ended November 30, 2014. The management of the DuPage County Clerk of the Circuit Court is responsible for compliance with these requirements. Our responsibility is to express an opinion on the DuPage County Clerk of the Circuit Court's compliance based on our examination.

- A. The DuPage County Clerk of the Circuit Court has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. The DuPage County Clerk of the Circuit Court has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. The DuPage County Clerk of the Circuit Court has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The DuPage County Clerk of the Circuit Court has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The DuPage County Clerk of the Circuit Court 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 and, accordingly, included examining, on a test basis, evidence about the DuPage County Clerk of the Circuit Court's compliance with those requirements listed in the first paragraph of this report, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the DuPage County Clerk of the Circuit Court's compliance with specified requirements.

In our opinion, the DuPage County Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements during the year ended November 30, 2014.

Internal Control

The management of the DuPage County Clerk of the Circuit Court is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the DuPage County Clerk of the Circuit Court's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of Courts Act (Act) and *Circuit Clerk Audit Guidelines* as noted in the Act, but not for the purpose of expressing an opinion on the effectiveness of the DuPage County Clerk of the Circuit Court's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the DuPage County Clerk of the Circuit Court's internal control over compliance.

A deficiency in an entity's internal control over compliance 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 aforementioned requirements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

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

BKD, LLP

Oakbrook Terrace, Illinois
September 21, 2015

**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**

DuPage County Clerk of the Circuit Court
Wheaton, 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 agency funds of the DuPage County Clerk of the Circuit Court, and have issued our report thereon, dated September 21, 2015.

Internal Control Over Financial Reporting

Management of the DuPage County Clerk of the Circuit Court is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the DuPage County Clerk of the Circuit Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the DuPage County Clerk of the Circuit Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the DuPage County Clerk of the Circuit Court'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the DuPage County Clerk of the Circuit Court'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

BKD, LLP

Oakbrook Terrace, Illinois
September 21, 2015

FINANCIAL STATEMENTS

**DUPAGE COUNTY, ILLINOIS
CLERK OF THE CIRCUIT COURT**

COMBINED BALANCE SHEET

AGENCY FUNDS

November 30, 2014

ASSETS

Cash	
Demand deposits	\$ 12,764,494
Certificates of deposits	6,472,181
Accrued interest receivable	5,915
Due from other funds	<u>9,929,103</u>
	<u>\$ 29,171,693</u>

LIABILITIES

Due to Federal, State and other governmental units	\$ 277,612
Due to other County funds	514,214
Due to other funds	9,929,103
Other liabilities	<u>18,450,764</u>
	<u>\$ 29,171,693</u>

**DUPAGE COUNTY, ILLINOIS
CLERK OF THE CIRCUIT COURT**

Notes to the Financial Statements
November 30, 2014

1. Summary of Significant Accounting Policies

The financial statements of DuPage County, Illinois (County), have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The financial statements included herein report only the agency funds held by the DuPage County Clerk of the Circuit Court. Such information is derived from the County's Comprehensive Annual Financial Report, but is not intended to present fairly the financial position of DuPage County, in conformity with U.S. generally accepted accounting principles.

Measurement Focus, Basis of Accounting and Basis of Presentation

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Fiduciary funds account for assets held by the DuPage County Clerk of the Circuit Court in a trustee capacity or as an agent on behalf of others.

The *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 modified accrual basis of accounting. These funds are used to account for assets that the DuPage County Clerk of the Circuit Court holds for others in an agency capacity.

2. Cash and Investments

The County is permitted by Illinois Statutes to invest any public funds in:

- A. Obligations guaranteed by the United States Treasury, or
- B. Interest-bearing accounts constituting direct obligations of any bank as defined by the Illinois Banking Act, or
- C. Short-term obligations of U.S. corporations with assets exceeding \$500,000,000 and rated within the three highest classifications by at least two standards rating services, or
- D. Money market mutual funds registered under the Investment Company Act of 1940 provided the portfolio is limited to obligations described in (A.), or
- E. Interest-bearing accounts constituting direct obligations of any savings and loan as defined by the Illinois Savings and Loan Act or
- F. The Illinois Funds Money Market Fund.

**DUPAGE COUNTY, ILLINOIS
CLERK OF THE CIRCUIT COURT**

Notes to the Financial Statements
November 30, 2014

2. Cash and Investments (Cont.)

The County may not purchase or invest in instruments which constitute repurchase agreements unless the following requirements are met:

- A. The securities are purchased through banks or trust companies that do business in the State of Illinois, unless registered or inscribed in the name of the public agency.
- B. The security interest must be perfected. In order to perfect the security interest, the secured party, or its custodian or agent, must take possession of the securities.
- C. Agreements shall be for periods of 30 days or less.
- D. The County enters into a written master repurchase agreement or contract which outlines the basic responsibilities and liabilities of the buyer, the seller and the custodial bank.

Deposits

At year-end, the carrying amount of the DuPage County Clerk of the Circuit Court's deposits totaled \$19,236,675 and the bank balances totaled \$23,944,166. The entire balance was either insured or collateralized.

SUPPLEMENTARY INFORMATION

**COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES – AGENCY FUNDS**

REPORT J – ANNUAL FINANCIAL REPORT

**DUPAGE COUNTY, ILLINOIS
CLERK OF THE CIRCUIT COURT**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

Fiscal Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 9,815,978	82,250,818	84,178,115	7,888,681
Due from other funds	10,965,715		1,927,207	9,038,508
	<u>\$ 20,781,693</u>	<u>82,250,818</u>	<u>86,105,322</u>	<u>16,927,189</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 382,765	277,612	382,765	277,612
Due to other County funds	454,364	310,501	454,364	310,501
Other liabilities	19,944,564	81,160,740	84,766,228	16,339,076
	<u>\$ 20,781,693</u>	<u>81,748,853</u>	<u>85,603,357</u>	<u>16,927,189</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 824,005	1,352,076	1,005,605	1,170,476
Due from other funds	790,595			790,595
	<u>\$ 1,614,600</u>	<u>1,352,076</u>	<u>1,005,605</u>	<u>1,961,071</u>
Liabilities				
Other liabilities	\$ 1,614,600	1,352,076	1,005,605	1,961,071
	<u>\$ 1,614,600</u>	<u>1,352,076</u>	<u>1,005,605</u>	<u>1,961,071</u>
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ 3,312,065	25,390	12,695	3,324,760
Certificates of deposit	8,399,388		1,927,207	6,472,181
Due from other funds	100,000			100,000
Accrued interest receivable	11,964		6,049	5,915
	<u>\$ 11,823,417</u>	<u>25,390</u>	<u>1,945,951</u>	<u>9,902,856</u>

(Cont.)

**DUPAGE COUNTY, ILLINOIS
CLERK OF THE CIRCUIT COURT**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Fiscal Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>Investment Account (Cont.)</u>				
Liabilities				
Due to other County funds	\$ 67,107	6,646		73,753
Due to other funds	11,756,310		1,927,207	9,829,103
	<u>\$ 11,823,417</u>	<u>6,646</u>	<u>1,927,207</u>	<u>9,902,856</u>

Civil Fee Account

Assets				
Cash				
Demand deposits	\$ 503,283	16,578,555	16,701,261	380,577
Liabilities				
Due to other County funds	\$ 190,541	129,960	190,541	129,960
Due to other funds	100,000			100,000
Other liabilities	212,742	9,889,596	9,951,721	150,617
	<u>\$ 503,283</u>	<u>10,019,556</u>	<u>10,142,262</u>	<u>380,577</u>

ALL FUNDS

ASSETS

Cash				
Demand deposits	\$ 14,455,331	100,206,839	101,897,676	12,764,494
Certificates of deposits	8,399,388		1,927,207	6,472,181
Accrued interest receivable	11,964		6,049	5,915
Due from other funds	11,856,310		1,927,207	9,929,103
	<u>\$ 34,722,993</u>	<u>100,206,839</u>	<u>105,758,139</u>	<u>29,171,693</u>

LIABILITIES

Due to Federal, State and other governmental units	\$ 382,765	277,612	382,765	277,612
Due to other County funds	712,012	447,107	644,905	514,214
Due to other funds	11,856,310		1,927,207	9,929,103
Other liabilities	21,771,906	92,402,412	95,723,554	18,450,764
	<u>\$ 34,722,993</u>	<u>93,127,131</u>	<u>98,678,431</u>	<u>29,171,693</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
18TH JUDICIAL CIRCUIT, DUPAGE COUNTY
FISCAL YEAR ENDING NOVEMBER 2014

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$8,314,883.86
<small>(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</small>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$2,125,289.74
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$351,654.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$2,353,493.94
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$846,194.16
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$219,486.88
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$18,666.57	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$0.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$18,666.57

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$14,229,669.15

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

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$155,530.72
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$7,352,511.17
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	174
	(ii) PART TIME:	3

NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.

SECTION A (1,2) TOTAL \$7,508,041.89

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND		\$2,487,279.13
(2) PAID FROM COUNTY GENERAL FUND		\$0.00

SECTION B (1,2) TOTAL \$2,487,279.13

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

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

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		\$624,064.65
(2) PAID FROM COUNTY GENERAL FUND		\$0.00

SECTION C (1,2) TOTAL \$624,064.65

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND		\$2,081,158.26
(2) PAID FROM COUNTY GENERAL FUND		\$0.00

SECTION D (1,2) TOTAL \$2,081,158.26

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$915,801.71

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 \$221,817.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR AMOUNTS ON ATTACHMENT A.)

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

SECTION G TOTAL \$722,405.65

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

\$14,560,568.29

**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 amount reported by the State Disbursement Unit)	\$89,892,066.17

SECTION A TOTAL **\$89,892,066.17**
THIS AMOUNT FORWARDED TO PAGE 7

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

a. ALL EXCEPT DRUG FINES	\$9,916,455.82	
b. DRUG FINES	\$0.00	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER	\$0.00	
	SUBTOTAL 1-a,b,c,d,e	\$9,916,455.82

1.1) DRUG TASK FORCE \$13,955.97

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

a. ALL EXCEPT DRUG FINES	\$162,101.21	
b. DRUG FINES	\$0.00	
c. OTHER	\$0.00	
	SUBTOTAL 2-a,b,c	\$162,101.21

TOTAL **\$10,092,513.00**

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

3) COUNTY

a. CRIMINAL FINES	\$660,913.24	
b. TRAFFIC FINES	\$991,369.86	
c. DRUG FINES	\$13,877.48	
d. CRIME LABORATORY FUND	\$72,963.93	
e. CRIME LABORATORY DUI FUND	\$0.00	
f. COUNTY BOATING FUND	\$0.00	
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$7,309,070.18	
	SUBTOTAL 3-a,b,c,d,e,f,g	\$9,048,194.69

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) **\$19,140,707.69**
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$296.73
2. ROAD FUND (OVERWEIGHTS)	\$12,792.88
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$4,326.34
4. DRUG TRAFFIC PREVENTION FUND	\$18,431.96
5. STATE CRIME LABORATORY FUND	\$12,481.99
6. STATE POLICE DUI FUND	\$560,581.54
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$388,299.33
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$627,578.60
9. DRIVERS EDUCATION FUND	\$389,018.95
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$60,624.51
11. DRUG TREATMENT FUND	\$401,125.45
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$9,132.50
14. TRAUMA CENTER FUND	\$412,947.02
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$3,232,799.40
17. GENERAL REVENUE FUND	\$0.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$17,511.87
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	\$11,400.22
36. FIRE PREVENTION FUND	\$237,073.67
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$66.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$74,950.53
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$143,450.78
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$865.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUNI	\$687,473.94
45. LUMP SUM SURCHARGE*	\$72,618.07

SUBTOTAL 4 (1-45) \$ 7,375,847.28

THIS AMOUNT FORWARDED TO PAGE 5

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

SUBTOTAL SECTION B(1,1.1, 2, 3) \$19,140,707.69
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)**SUBTOTAL 4 (1-45) \$7,375,847.28**

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$179,675.04
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$0.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$114,562.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$221,328.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$439.27
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$1,047.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$18,574.25
63. ROADSIDE MEMORIAL FUND	\$28,575.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$19,407.41
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$1,660,122.15
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$118,433.14
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$0.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$12,049.09
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$39,039.55
80. GUARDIANSHIP AND ADVOCACY FUND	\$70,020.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$39,658.42

SUBTOTAL 4 (46-999) \$2,522,930.32**SUBTOTAL 4 (1-999) \$9,898,777.60****SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 29,039,485.29**

THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$755,867.76	
(b) RECORDS AUTOMATION FUND	\$16,670.92	
	SUBTOTAL (1-a,b)	\$772,538.68
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$48,237.39	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$1,035,257.72	
	SUBTOTAL (2-a,b)	\$1,083,495.11
3. COUNTY LAW LIBRARY FUND		\$394,607.39
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$15,410.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$346,154.91
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$14,061.00	
(b) JUVENILE REPRESENTATION	\$251,227.75	
	SUBTOTAL (6 -a,b)	\$265,288.75
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$1,986,285.78
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$273,689.28	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$273,689.28
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$20,612.99
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 (DUJ)		\$698.31
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$64,384.03
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$90.00
19. DOMESTIC RELATIONS LEGAL FUND		\$243,206.25
20. CHILDREN'S WAITING ROOM FUND		\$91,163.34
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$242,988.34
22. OTHER (ITEMIZE ON ATTACHMENT E)		\$760,469.25
	SECTION C TOTAL	\$6,561,082.41
	THIS AMOUNT FORWARDED TO PAGE 7	

*Contains the FTA Warrant Fee and e-Citation Fee)

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$1,263,624.32
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$174,810.62	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$174,810.62
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$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"		\$159,134.19
8. REFUND AND RETURNS		
a. BAIL	\$9,915,167.98	
b. OTHER CIVIL REFUNDS	\$990,089.89	
	SUBTOTAL (8-a,b)	\$10,905,257.87
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS 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 OTHER VENDOR CONVENIENCE FEES, ETC.)		\$1,759,253.88

SECTION D TOTAL \$14,262,080.88

THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$89,892,066.17
SECTION B TOTAL (FROM PAGE 5)	\$29,039,485.29
SECTION C TOTAL (FROM PAGE 6)	\$6,561,082.41
SECTION D TOTAL (FROM PAGE 7)	\$14,262,080.88
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$139,754,714.75

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
ADDISON	\$295,581.89	\$0.00	\$0.00	\$0.00	\$0.00	\$295,581.89
AURORA	\$57,974.36	\$0.00	\$0.00	\$0.00	\$0.00	\$57,974.36
BENEDICTINE UNIVERSITY	\$668.40	\$0.00	\$0.00	\$0.00	\$0.00	\$668.40
BARTLETT	\$66,903.78	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.78
BENSENVILLE	\$174,597.36	\$0.00	\$0.00	\$0.00	\$0.00	\$174,597.36
BLOOMINGDALE	\$366,909.45	\$0.00	\$0.00	\$0.00	\$0.00	\$366,909.45
BOLINGBROOK	\$17,370.13	\$0.00	\$0.00	\$0.00	\$0.00	\$17,370.13
BURR RIDGE	\$115,072.92	\$0.00	\$0.00	\$0.00	\$0.00	\$115,072.92
CAROL STREAM	\$767,307.67	\$0.00	\$0.00	\$0.00	\$0.00	\$767,307.67
CHICAGO PD - OHARE	\$95.07	\$0.00	\$0.00	\$0.00	\$0.00	\$95.07
CLARENDON HILLS	\$62,054.11	\$0.00	\$0.00	\$0.00	\$0.00	\$62,054.11
COLLEGE OF DuPage	\$11,101.64	\$0.00	\$0.00	\$0.00	\$0.00	\$11,101.64
DARIEN	\$145,348.76	\$0.00	\$0.00	\$0.00	\$0.00	\$145,348.76
DOWNERS GROVE	\$640,888.72	\$0.00	\$0.00	\$0.00	\$0.00	\$640,888.72
DUPAGE FOREST PREV	\$56,185.83	\$0.00	\$0.00	\$0.00	\$0.00	\$56,185.83
ELK GROVE	\$686.06	\$0.00	\$0.00	\$0.00	\$0.00	\$686.06
ELMHURST	\$587,241.31	\$0.00	\$0.00	\$0.00	\$0.00	\$587,241.31
FOX VALLEY - PARK DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GLEN ELLYN	\$372,994.57	\$0.00	\$0.00	\$0.00	\$0.00	\$372,994.57
GLENDALE HTS	\$346,686.24	\$0.00	\$0.00	\$0.00	\$0.00	\$346,686.24
GOLFVIEW HILLS PK DIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HANOVER PARK	\$64,396.08	\$0.00	\$0.00	\$0.00	\$0.00	\$64,396.08
HINSDALE	\$126,413.28	\$0.00	\$0.00	\$0.00	\$0.00	\$126,413.28
GENEVA	\$522.67	\$0.00	\$0.00	\$0.00	\$0.00	\$522.67
IL CRIMINAL JUSTICE INFO AUTH.	\$671.39	\$0.00	\$0.00	\$0.00	\$0.00	\$671.39
ITASCA	\$308,434.28	\$0.00	\$0.00	\$0.00	\$0.00	\$308,434.28
LISLE	\$179,602.53	\$0.00	\$0.00	\$0.00	\$0.00	\$179,602.53
LEMONT	\$11,568.50	\$0.00	\$0.00	\$0.00	\$0.00	\$11,568.50
LOMBARD	\$575,492.67	\$0.00	\$0.00	\$0.00	\$0.00	\$575,492.67
METRA	\$6,775.02	\$0.00	\$0.00	\$0.00	\$0.00	\$6,775.02
NORTH CENTRAL NARC TASK FORCE	\$527.50	\$0.00	\$0.00	\$0.00	\$0.00	\$527.50
NAPERVILLE	\$1,327,604.53	\$0.00	\$0.00	\$0.00	\$0.00	\$1,327,604.53
OAKBROOK TERRACE	\$244,965.19	\$0.00	\$0.00	\$0.00	\$0.00	\$244,965.19
OAK BROOK	\$168,329.50	\$0.00	\$0.00	\$0.00	\$0.00	\$168,329.50
ROSELLE	\$238,773.69	\$0.00	\$0.00	\$0.00	\$0.00	\$238,773.69
ST. CHARLES	\$971.39	\$0.00	\$0.00	\$0.00	\$0.00	\$971.39
SCHAUMBURG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VILLA PARK	\$278,742.27	\$0.00	\$0.00	\$0.00	\$0.00	\$278,742.27
WARRENVILLE	\$279,428.52	\$0.00	\$0.00	\$0.00	\$0.00	\$279,428.52
WAYNE	\$23,948.57	\$0.00	\$0.00	\$0.00	\$0.00	\$23,948.57
WEST CHICAGO	\$283,721.75	\$0.00	\$0.00	\$0.00	\$0.00	\$283,721.75
WESTMONT	\$188,739.63	\$0.00	\$0.00	\$0.00	\$0.00	\$188,739.63
WHEATON	\$466,004.56	\$0.00	\$0.00	\$0.00	\$0.00	\$466,004.56
WILLOWBROOK	\$131,239.72	\$0.00	\$0.00	\$0.00	\$0.00	\$131,239.72
WINFIELD	\$69,515.92	\$0.00	\$0.00	\$0.00	\$0.00	\$69,515.92
WOOD DALE	\$455,979.65	\$0.00	\$0.00	\$0.00	\$0.00	\$455,979.65
WOODRIDGE	\$398,418.74	\$0.00	\$0.00	\$0.00	\$0.00	\$398,418.74
TOWNSHIPS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADDISON	\$9,572.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,572.00
BLOOMINGDALE	\$17,093.44	\$0.00	\$0.00	\$0.00	\$0.00	\$17,093.44
DOWNERS GROVE	\$18,353.94	\$0.00	\$0.00	\$0.00	\$0.00	\$18,353.94
LISLE	\$23,971.89	\$0.00	\$0.00	\$0.00	\$0.00	\$23,971.89
MILTON	\$45,306.52	\$0.00	\$0.00	\$0.00	\$0.00	\$45,306.52
NAPERVILLE	\$6,982.72	\$0.00	\$0.00	\$0.00	\$0.00	\$6,982.72
WAYNE	\$13,409.05	\$0.00	\$0.00	\$0.00	\$0.00	\$13,409.05
WINFIELD	\$11,280.87	\$0.00	\$0.00	\$0.00	\$0.00	\$11,280.87
YORK	\$16,130.78	\$0.00	\$0.00	\$0.00	\$0.00	\$16,130.78
Drug Task Force	\$13,955.97	\$0.00	\$0.00	\$0.00	\$0.00	\$13,955.97
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$10,092,513.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,092,513.00
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$10,092,513.00

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.

ATTACHMENT F

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

DESCRIPTION	AMOUNT
BOND FORFEITURES - TO DUPAGE COUNTY	\$1,133,983.89
OUT OF COUNTY BONDS	\$625,269.99
	\$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
ATTACHMENT F TOTAL	\$1,759,253.88

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.