

DUPAGE COUNTY
CLERK OF THE CIRCUIT COURT
DuPage County, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2016

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

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INDEPENDENT AUDITORS' REPORT

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the DuPage County Clerk of the Circuit Court, an agency fund of DuPage County, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements which collectively comprise the DuPage County Clerk of the Circuit Court's 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.

Auditors' 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 auditors' 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 over financial reporting relevant to the DuPage County Clerk of the Circuit Court'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 DuPage County Clerk of the Circuit Court'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.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, Illinois

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the DuPage County Clerk of the Circuit Court as of November 30, 2016, and the changes in its assets and liabilities for the year then ended 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 DuPage County Clerk of the Circuit Court and do not purport to, and do not present fairly the financial position of DuPage County, Illinois, as of November 30, 2016, and the changes in its financial position and, where applicable, its cash flows for the year then ended, in conformity 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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Combining Statement of Changes in Fiduciary Assets and Liabilities and Report J - Annual Financial Report are presented for purposes of additional analysis required by the Administrative Office of the Illinois Courts and are not a required part of the financial statements. Such 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. The 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Statement of Changes in Fiduciary Assets and Liabilities and Report J - Annual Financial Report are fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we issued our report dated May 25, 2017 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 DuPage County Clerk of the Circuit Court's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 25, 2017

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

Statement of Fiduciary Assets and Liabilities
Agency Fund
As of November 30, 2016

Assets

Cash and deposits	\$ 16,284,041
Accrued interest	<u>7,894</u>
Total Assets	<u>\$ 16,291,935</u>

Liabilities

Due to federal, state and other governmental units	\$ 574,886
Due to other County funds	1,162,654
Other liabilities	<u>14,554,395</u>
Total Liabilities	<u>\$ 16,291,935</u>

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the DuPage County Clerk of the Circuit Court (Circuit Clerk), an agency fund of DuPage County, 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 and Special Revenue Funds. 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. 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.

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.

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. DEPOSITS AND INVESTMENTS (cont.)

The Circuit Clerk follows the County's investment policy. The County's investment policy authorizes investments that are allowable under 30 ILCS 235/2 of the "Public Funds Investment Act" of the Illinois Compiled Statutes, including (a) deposits in commercial banks and savings and loan institutions and make investments in obligations of the U.S. Treasury and U.S. agencies, obligations of states on their political subdivisions, savings accounts, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Money Market Fund.

E. 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. The bond monies are included in other liabilities within the Criminal Traffic Account and the Bond Account.

NOTE 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 County's investment policy requires some form of collateral to protect public deposits in a single financial institution if it were to default. All federally and non-federally insured institutions must fully collateralize deposits using instruments and collateral ratios of 105%.

At November 30, 2016, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits and certificates of deposit, was \$16,284,041 and the bank balance was \$21,744,536. The entire balance was either insured or collateralized.

SUPPLEMENTARY INFORMATION

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

Agency Fund

Combining Statement of Changes in Fiduciary Assets and Liabilities

For the Year Ended November 30, 2016

	<u>Balances November 30, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances November 30, 2016</u>
<u>Criminal Traffic Account</u>				
Assets				
Cash and deposits	\$ 6,994,250	\$ 53,009,862	\$ 55,173,674	\$ 4,830,438
Due from other funds	8,683,012	-	-	8,683,012
Total Assets	<u>\$ 15,677,262</u>	<u>\$ 53,009,862</u>	<u>\$ 55,173,674</u>	<u>\$ 13,513,450</u>
Liabilities				
Due to federal, state and other governmental units	\$ 546,045	\$ 574,886	\$ 546,045	574,886
Due to other county funds	681,427	715,662	681,427	715,662
Other liabilities	14,449,790	51,719,314	53,946,202	12,222,902
Total Liabilities	<u>\$ 15,677,262</u>	<u>\$ 53,009,862</u>	<u>\$ 55,173,674</u>	<u>\$ 13,513,450</u>
<u>Bond Account</u>				
Assets				
Cash and deposits	\$ 1,197,363	\$ 1,074,135	\$ 885,751	\$ 1,385,747
Due from other funds	790,595	-	-	790,595
Total Assets	<u>\$ 1,987,958</u>	<u>\$ 1,074,135</u>	<u>\$ 885,751</u>	<u>\$ 2,176,342</u>
Liabilities				
Other liabilities	<u>\$ 1,987,958</u>	<u>\$ 1,074,135</u>	<u>\$ 885,751</u>	<u>\$ 2,176,342</u>
Total Liabilities	<u>\$ 1,987,958</u>	<u>\$ 1,074,135</u>	<u>\$ 885,751</u>	<u>\$ 2,176,342</u>
<u>Civil Fee Account</u>				
Assets				
Cash and deposits	\$ 696,526	\$ 9,458,702	\$ 9,567,235	\$ 587,993
Total Assets	<u>\$ 696,526</u>	<u>\$ 9,458,702</u>	<u>\$ 9,567,235</u>	<u>\$ 587,993</u>
Liabilities				
Due to other funds	\$ 100,000	-	-	\$ 100,000
Due to other county funds	265,172	332,842	265,172	332,842
Other liabilities	331,354	9,125,860	9,302,063	155,151
Total Liabilities	<u>\$ 696,526</u>	<u>\$ 9,458,702</u>	<u>\$ 9,567,235</u>	<u>\$ 587,993</u>
<u>Investment Account</u>				
Assets				
Cash and deposits	\$ 9,461,509	\$ 18,354	\$ -	\$ 9,479,863
Accrued interest	17,829	7,894	17,829	7,894
Due from other funds	100,000	-	-	100,000
Total Assets	<u>\$ 9,579,338</u>	<u>\$ 26,248</u>	<u>\$ 17,829</u>	<u>\$ 9,587,757</u>
Liabilities				
Due to other funds	\$ 9,473,607	-	-	\$ 9,473,607
Due to other county funds	105,731	26,248	17,829	114,150
Total Liabilities	<u>\$ 9,579,338</u>	<u>\$ 26,248</u>	<u>\$ 17,829</u>	<u>\$ 9,587,757</u>

(Continued)

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

Agency Fund
 Combining Statement of Changes in Fiduciary Assets and Liabilities
 For the Year Ended November 30, 2016

	Balances November 30, 2015	Additions	Deductions	Balances November 30, 2016
Total - All Clerk of the Circuit Court's Agency Funds				
Assets				
Cash and deposits	\$ 18,349,648	\$ 63,561,053	\$ 65,626,660	\$ 16,284,041
Accrued interest	17,829	7,894	17,829	7,894
Due from other funds	<u>9,573,607</u>	-	-	<u>9,573,607</u>
Agency Total	27,941,084	63,568,947	65,644,489	25,865,542
Less: Inter-Agency Elimination	<u>(9,573,607)</u>	-	-	<u>(9,573,607)</u>
Total Assets	<u>\$ 18,367,477</u>	<u>\$ 63,568,947</u>	<u>\$ 65,644,489</u>	<u>\$ 16,291,935</u>
Liabilities				
Due to federal, state and other governmental units	\$ 546,045	\$ 574,886	\$ 546,045	\$ 574,886
Due to other funds	9,573,607	-	-	9,573,607
Due to other county funds	1,052,330	1,074,752	964,428	1,162,654
Other liabilities	<u>16,769,102</u>	<u>61,919,309</u>	<u>64,134,016</u>	<u>14,554,395</u>
Agency Total	27,941,084	63,568,947	65,644,489	25,865,542
Less: Inter-Agency Elimination	<u>(9,573,607)</u>	-	-	<u>(9,573,607)</u>
Total Liabilities	<u>\$ 18,367,477</u>	<u>\$ 63,568,947</u>	<u>\$ 65,644,489</u>	<u>\$ 16,291,935</u>

(Concluded)

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

DUPAGE COUNTY

18TH JUDICIAL CIRCUIT

FISCAL YEAR ENDING 30-Nov 2016

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED <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>	SECTION A TOTAL	\$6,842,175.29
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$1,917,301.18
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$278,822.59
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$2,375,059.21
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$647,896.45
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$175,549.70
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$22,978.03	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$0.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$22,978.03
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$12,259,782.45

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$167,200.09	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$7,478,566.15	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	170		
	(ii) PART TIME:	1		

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

SECTION A (1,2) TOTAL \$7,645,766.24

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			\$1,621,146.39	
(2) PAID FROM COUNTY GENERAL FUND			\$18,386.43	

SECTION B (1,2) TOTAL \$1,639,532.82

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			\$275,883.06	
(2) PAID FROM COUNTY GENERAL FUND			\$0.00	

SECTION C (1,2) TOTAL \$275,883.06

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$2,651,573.00	
(2) PAID FROM COUNTY GENERAL FUND			\$0.00	

SECTION D (1,2) TOTAL \$2,651,573.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$933,002.26

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 \$340,832.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

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

SECTION G TOTAL \$593,761.54

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$14,080,350.92

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)	\$93,181,291.69	

SECTION A TOTAL	\$93,181,291.69
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[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	\$8,321,330.62	
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	\$8,321,330.62	

1.1) DRUG TASK FORCE \$30,179.42

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

a. ALL EXCEPT DRUG FINES	\$265,709.43	
b. DRUG FINES	\$0.00	
c. OTHER	\$0.00	
SUBTOTAL 2-a,b,c	\$265,709.43	

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B) **TOTAL \$8,617,219.47**

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

3) COUNTY

a. CRIMINAL FINES	\$1,852,482.78
b. TRAFFIC FINES	\$1,030,656.92
c. DRUG FINES	\$9,983.37
d. CRIME LABORATORY FUND	\$38,905.88
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)	\$6,870,567.27

SUBTOTAL 3-a,b,c,d,e,f,g \$9,802,596.22

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

SUBTOTAL SECTION B (1,1.1,2,3)	\$18,419,815.69
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**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	\$443.28
2. ROAD FUND (OVERWEIGHTS)	\$31,224.85
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$5,040.44
4. DRUG TRAFFIC PREVENTION FUND	\$17,684.85
5. STATE CRIME LABORATORY FUND	\$23,198.45
6. STATE POLICE DUI FUND	\$101,114.42
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$280,799.91
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$697,905.84
9. DRIVERS EDUCATION FUND	\$314,543.73
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$55,806.47
11. DRUG TREATMENT FUND	\$347,742.01
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$7,000.00
14. TRAUMA CENTER FUND	\$321,321.10
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$3,056,257.43
17. GENERAL REVENUE FUND	\$400.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$16,015.89
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	\$10,030.74
36. FIRE PREVENTION FUND	\$86,560.65
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$538.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$87,848.97
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$95,245.38
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$1,334.84
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$521,553.74
45. LUMP SUM SURCHARGE*	\$123,091.00

SUBTOTAL 4 (1-45) \$ 6,202,701.99
[THIS AMOUNT FORWARDED TO PAGE 5](#)

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

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

SUBTOTAL SECTION B(1,1.1, 2, 3) \$18,419,815.69
[AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3](#)

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$6,202,701.99

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$163,900.02
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	\$30,644.73
54. FORECLOSURE PREVENTION PROGRAM FUND	\$80,312.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$190,150.00
56. ILLINOIS ANIMAL ABUSE FUND	\$3,426.10
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$351.87
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$1,121.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$14,779.29
63. ROADSIDE MEMORIAL FUND	\$4,704.98
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$24,112.24
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	\$1,511,130.89
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$111,090.97
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	\$14,269.36
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$42,352.05
80. GUARDIANSHIP AND ADVOCACY FUND	\$68,845.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$51,510.50
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$0.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$19,755.00
85. GEORGE BAILEY MEMORIAL FUND	\$2,186.53
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$1,104.59

SUBTOTAL 4 (46-999) \$2,335,747.12

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

SUBTOTAL 4 (1-999) \$8,538,449.11

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 26,958,264.80

[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	\$457,694.97	
(b) RECORDS AUTOMATION FUND	\$16,355.32	
	SUBTOTAL (1-a,b)	\$474,050.29
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$60,178.34	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$854,561.06	
	SUBTOTAL (2-a,b)	\$914,739.40
3. COUNTY LAW LIBRARY FUND		\$334,223.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$17,340.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$352,847.35
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$66,468.42	
(b) JUVENILE REPRESENTATION	\$247,194.75	
	SUBTOTAL (6 -a,b)	\$313,663.17
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$1,883,456.08
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$238,316.98	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$238,316.98
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$4,869.05
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)		\$900.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$43,199.47
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$140.00
19. DOMESTIC RELATIONS LEGAL FUND		\$206,873.02
20. CHILDREN'S WAITING ROOM FUND		\$77,583.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$206,838.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$290,450.73
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		\$0.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$50,504.91

SECTION C TOTAL **\$5,409,994.45**

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

[THIS AMOUNT FORWARDED TO PAGE 7](#)

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

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$1,035,212.12
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$327,877.24	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$327,877.24
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"		\$168,068.37
8. REFUND AND RETURNS		
a. BAIL	\$5,179,641.84	
b. OTHER	\$991,874.52	
	SUBTOTAL (8-a,b)	\$6,171,516.36
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.)		\$811,021.52

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

SECTION D TOTAL **\$8,513,695.61**
[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$93,181,291.69
	SECTION B TOTAL (From PartIII.StateFunds2)	\$26,958,264.80
	SECTION C TOTAL (From PartIII.C)	\$5,409,994.45
	SECTION D TOTAL (From PartIII.D)	\$8,513,695.61
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$134,063,246.55

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	\$282,160.77	\$0.00	\$0.00	\$0.00	\$0.00	\$282,160.77
AURORA	\$69,479.90	\$0.00	\$0.00	\$0.00	\$0.00	\$69,479.90
BENEDICTINE UNIVERSITY	\$338.72	\$0.00	\$0.00	\$0.00	\$0.00	\$338.72
BARTLETT	\$61,377.38	\$0.00	\$0.00	\$0.00	\$0.00	\$61,377.38
BENSENVILLE	\$151,318.09	\$0.00	\$0.00	\$0.00	\$0.00	\$151,318.09
BLOOMINGDALE	\$360,518.34	\$0.00	\$0.00	\$0.00	\$0.00	\$360,518.34
BOLINGBROOK	\$18,807.12	\$0.00	\$0.00	\$0.00	\$0.00	\$18,807.12
BURR RIDGE	\$114,164.77	\$0.00	\$0.00	\$0.00	\$0.00	\$114,164.77
CAROL STREAM	\$634,706.58	\$0.00	\$0.00	\$0.00	\$0.00	\$634,706.58
CHICAGO PD - OHARE	\$3,691.82	\$0.00	\$0.00	\$0.00	\$0.00	\$3,691.82
CLARENDON HILLS	\$72,248.01	\$0.00	\$0.00	\$0.00	\$0.00	\$72,248.01
COLLEGE OF DUPAGE	\$11,689.66	\$0.00	\$0.00	\$0.00	\$0.00	\$11,689.66
DARIEN	\$105,297.10	\$0.00	\$0.00	\$0.00	\$0.00	\$105,297.10
DOWNERS GROVE	\$468,219.69	\$0.00	\$0.00	\$0.00	\$0.00	\$468,219.69
DUPAGE FOREST PREV	\$84,973.68	\$0.00	\$0.00	\$0.00	\$0.00	\$84,973.68
ELK GROVE	\$2,546.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,546.38
ELMHURST	\$467,129.61	\$0.00	\$0.00	\$0.00	\$0.00	\$467,129.61
FOX VALLEY - PARK DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GLEN ELLYN	\$296,436.12	\$0.00	\$0.00	\$0.00	\$0.00	\$296,436.12
GLENDALE HTS	\$282,638.08	\$0.00	\$0.00	\$0.00	\$0.00	\$282,638.08
GOLFVIEW HILLS PK DIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HANOVER PARK	\$76,772.99	\$0.00	\$0.00	\$0.00	\$0.00	\$76,772.99
HINSDALE	\$134,127.08	\$0.00	\$0.00	\$0.00	\$0.00	\$134,127.08
GENEVA	\$431.46	\$0.00	\$0.00	\$0.00	\$0.00	\$431.46
IL CRIMINAL JUSTICE INFO AUT	\$798.26	\$0.00	\$0.00	\$0.00	\$0.00	\$798.26
ITASCA	\$196,514.91	\$0.00	\$0.00	\$0.00	\$0.00	\$196,514.91
LISLE	\$157,921.46	\$0.00	\$0.00	\$0.00	\$0.00	\$157,921.46
LEMONT	\$2,843.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,843.13
LOMBARD	\$596,099.28	\$0.00	\$0.00	\$0.00	\$0.00	\$596,099.28
METRA	\$9,411.50	\$0.00	\$0.00	\$0.00	\$0.00	\$9,411.50
NORTH CENTRAL NARC TASK F	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00
NAPERVILLE	\$1,140,760.65	\$0.00	\$0.00	\$0.00	\$0.00	\$1,140,760.65
OAKBROOK TERRACE	\$144,524.88	\$0.00	\$0.00	\$0.00	\$0.00	\$144,524.88
OAK BROOK	\$141,291.90	\$0.00	\$0.00	\$0.00	\$0.00	\$141,291.90
ROSELLE	\$179,966.40	\$0.00	\$0.00	\$0.00	\$0.00	\$179,966.40
ST. CHARLES	\$1,115.61	\$0.00	\$0.00	\$0.00	\$0.00	\$1,115.61
SCHAUMBURG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VILLA PARK	\$248,553.42	\$0.00	\$0.00	\$0.00	\$0.00	\$248,553.42
WARRENVILLE	\$187,312.95	\$0.00	\$0.00	\$0.00	\$0.00	\$187,312.95
WAYNE	\$12,249.63	\$0.00	\$0.00	\$0.00	\$0.00	\$12,249.63
WEST CHICAGO	\$254,892.87	\$0.00	\$0.00	\$0.00	\$0.00	\$254,892.87
WESTMONT	\$145,367.55	\$0.00	\$0.00	\$0.00	\$0.00	\$145,367.55
WHEATON	\$383,853.67	\$0.00	\$0.00	\$0.00	\$0.00	\$383,853.67
WILLOWBROOK	\$93,922.95	\$0.00	\$0.00	\$0.00	\$0.00	\$93,922.95
WINFIELD	\$101,474.87	\$0.00	\$0.00	\$0.00	\$0.00	\$101,474.87
WOOD DALE	\$346,079.57	\$0.00	\$0.00	\$0.00	\$0.00	\$346,079.57
WOODRIDGE	\$276,926.81	\$0.00	\$0.00	\$0.00	\$0.00	\$276,926.81
TOWNSHIPS:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADDISON	\$39,462.25	\$0.00	\$0.00	\$0.00	\$0.00	\$39,462.25
BLOOMINGDALE	\$57,133.72	\$0.00	\$0.00	\$0.00	\$0.00	\$57,133.72
DOWNERS GROVE	\$19,647.83	\$0.00	\$0.00	\$0.00	\$0.00	\$19,647.83
LISLE	\$22,865.16	\$0.00	\$0.00	\$0.00	\$0.00	\$22,865.16
MILTON	\$36,540.95	\$0.00	\$0.00	\$0.00	\$0.00	\$36,540.95
NAPERVILLE	\$28,159.25	\$0.00	\$0.00	\$0.00	\$0.00	\$28,159.25
WAYNE	\$8,590.46	\$0.00	\$0.00	\$0.00	\$0.00	\$8,590.46
WINFIELD	\$13,064.47	\$0.00	\$0.00	\$0.00	\$0.00	\$13,064.47
YORK	\$40,245.34	\$0.00	\$0.00	\$0.00	\$0.00	\$40,245.34
DRUG TASK FORCE	\$0.00	\$30,179.42	\$0.00	\$0.00	\$0.00	\$30,179.42
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$8,587,040.05	\$30,179.42	\$0.00	\$0.00	\$0.00	\$8,617,219.47
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$8,617,219.47

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 D

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

DESCRIPTION	AMOUNT
PERFORMANCE ENHANCING SUBSTANCE TESTING FUND	\$1,104.59
	\$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 D TOTAL \$1,104.59	

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 E

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

DESCRIPTION	AMOUNT
RECORDER FEE	\$50,504.91
	\$0.00
	\$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
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT E TOTAL	\$50,504.91

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](#)

DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

NOTES TO REPORT J – ANNUAL FINANCIAL REPORT
As of and for the Year Ended November 30, 2016

NOTE 1 – BASIS OF PRESENTATION

The accompanying Report J – Annual Financial Report includes accounting for the year representing revenue earned by the Circuit Clerk's office and the distribution of funds held by the Circuit Clerk's office in an agency capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Agency Fund Financial Statement.

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*

Independent Auditors' Report

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, 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 DuPage County Clerk of the Circuit Court (Circuit Clerk), an agency fund of DuPage County, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated May 25, 2017.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described below that we consider a significant deficiency. This significant deficiency is item 2016-001.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, Illinois

Item 2016 –001 Internal Control over Financial Reporting

Criteria: An internal control structure over external financial reporting is necessary to ensure the proper presentation of Report J - Annual Financial Report (“Report J”).

Condition: The Circuit Clerk prepares Report J from information derived from the financial system. Although a review of Report J is completed by someone other than the original preparer, this review is not documented.

Cause/Effect: During our audit, it was discovered that the review of the Report J, completed by someone other than the original preparer, is not documented. A formally documented review of Report J and the reconciliation of Report J to the financial statements would help detect material misstatements of Report J prior to its filing with the Administrative Office of the Illinois Courts.

Recommendation: The review of Report J and the reconciliation of Report J to the financial statements, completed by someone other than the original preparer, should be documented as evidence of the completion of the review. This documentation can be in the form of signature or initials on printed support or a communication via email indicating that the review has been completed.

Management’s Response: Upon receipt and acknowledgment of the audit finding, related to the above issue the 18th Judicial Circuit Court Clerk’s Office shall take immediate action to document that the J report was reviewed by someone other than the original preparer. This new process will include an email to the original preparer stating the J report has been reviewed and document any findings. This will ensure the proper presentation of the Report J, the Annual Financial Report filed with the Administrative Office of the Illinois Courts.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DuPage County Clerk of the Circuit Court’s Response to Finding

The Circuit Clerk’s response to the finding 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.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, Illinois

Purpose of this Report

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

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 25, 2017

REPORT ON COMPLIANCE WITH ILLINOIS CIRCUIT CLERK STATUTE LISTING
CRITERIA AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditors' Report

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, Illinois

Report on Compliance with Circuit Clerk Statute Listing Criteria

We have examined the DuPage County Clerk of the Circuit Court's, an agency fund of DuPage County, Illinois (Circuit Clerk) compliance with Circuit Clerk statute listing criteria (listed as items A through E below) for the year ended November 30, 2016.

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

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to the Office of the Circuit Clerk.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above.

We conducted our examination 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; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Circuit Clerk'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.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
DuPage County, Illinois

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

Opinion

In our opinion, the Circuit Clerk complied, in all material respects, with the types of compliance requirements referred to above for the year ended November 30, 2016.

Report on Internal Control Over Compliance

Management of DuPage County Circuit Clerk 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 DuPage County Circuit Clerk's internal control over compliance that could have a direct and material effect on the requirements listed in the first paragraph of this report to determine 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 requirements listed in the first paragraph of this report, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DuPage County Circuit Clerk's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the compliance requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the requirements 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 our testing based on the compliance requirements of the Clerk of Courts Act. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 25, 2017