

**DUPAGE COUNTY**  
**CLERK OF THE CIRCUIT COURT**  
DuPage County, Illinois

FINANCIAL STATEMENT

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2018

# DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

## TABLE OF CONTENTS As of and for the Year Ended November 30, 2018

---

	<u>Page No.</u>
Independent Auditors' Report	1 – 2
Financial Statement	
Statement of Fiduciary Assets and Liabilities	3
Notes to Financial Statement	4 – 5
Supplementary Information	
Combining Schedule of Changes in Fiduciary Assets and Liabilities	6 – 7
Report J – Annual Financial Report	8 – 20
Notes to Report J – Annual Financial Report	21
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	22 – 23
Report on Compliance with Illinois Statute Listing Criteria and Report on Internal Control Over Compliance	24 – 25

## 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 Statement**

We have audited the accompanying financial statement 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, 2018, and the related notes to the financial statement which collectively comprise the DuPage County Clerk of the Circuit Court's financial statement, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement 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 this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

**Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the assets and liabilities of the DuPage County Clerk of the Circuit Court Agency Fund as of November 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statement presents only the DuPage County Clerk of the Circuit Court Agency Fund and does not purport to, and does not present fairly the financial position of DuPage County, Illinois, as of November 30, 2018, 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 statement. Such missing information, although not a part of the financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. Our opinion on the financial statement is not affected by this missing information.

*Supplementary Information*

Our audit for the year ended November 30, 2018 was conducted for the purpose of forming an opinion on the financial statement as a whole. The Combining Schedule 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 statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement for the year ended November 30, 2018, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Schedule 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 statement as a whole for the year ended November 30, 2018.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we issued our report dated May 22, 2019 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 22, 2019

# DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

Statement of Fiduciary Assets and Liabilities  
Agency Fund  
As of November 30, 2018

---

## Assets

Cash and deposits	\$ 14,478,319
Accrued interest	<u>41,076</u>
Total Assets	<u>\$ 14,519,395</u>

## Liabilities

Due to other County funds	\$ 242,236
Other liabilities	<u>14,277,159</u>
Total Liabilities	<u>\$ 14,519,395</u>

# DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENT  
As of and for the Year Ended November 30, 2018

---

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

---

The financial statement of the DuPage County Clerk of the Circuit Court (Circuit Clerk), an agency fund of DuPage County, Illinois (County), has 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 STATEMENT  
As of and for the Year Ended November 30, 2018

---

## **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.

### ***E. DUE TO OTHER COUNTY FUNDS***

Amounts held by the Circuit Clerk representing fees, fines and other charges assessed by the County have been reported as Due to Other County Funds until their subsequent disbursement to the County's General Fund and special revenue funds.

---

## **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, 2018, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits and certificates of deposit, was \$14,478,319 and the bank balance was \$17,318,222. The entire balance was either insured or collateralized.

**SUPPLEMENTARY INFORMATION**



# DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

Agency Fund  
 Combining Schedule of Changes in Fiduciary Assets and Liabilities  
 For the Year Ended November 30, 2018

	<b>Balances November 30, 2017</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2018</b>
<b><u>Criminal Traffic Account</u></b>				
Assets				
Cash and deposits	\$ 4,617,386	\$ 48,626,606	\$ 50,294,877	\$ 2,949,115
Due from other funds	8,683,012	-	-	8,683,012
Total Assets	<u>\$ 13,300,398</u>	<u>\$ 48,626,606</u>	<u>\$ 50,294,877</u>	<u>\$ 11,632,127</u>
Liabilities				
Other liabilities	\$ 13,300,398	\$ 48,626,606	\$ 50,294,877	\$ 11,632,127
Total Liabilities	<u>\$ 13,300,398</u>	<u>\$ 48,626,606</u>	<u>\$ 50,294,877</u>	<u>\$ 11,632,127</u>
<b><u>Bond Account</u></b>				
Assets				
Cash and deposits	\$ 1,481,490	\$ 475,475	\$ 1,107,043	\$ 849,922
Due from other funds	790,595	-	-	790,595
Total Assets	<u>\$ 2,272,085</u>	<u>\$ 475,475</u>	<u>\$ 1,107,043</u>	<u>\$ 1,640,517</u>
Liabilities				
Other liabilities	\$ 2,272,085	\$ 475,475	\$ 1,107,043	\$ 1,640,517
Total Liabilities	<u>\$ 2,272,085</u>	<u>\$ 475,475</u>	<u>\$ 1,107,043</u>	<u>\$ 1,640,517</u>
<b><u>Civil Fee Account</u></b>				
Assets				
Cash and deposits	\$ 696,297	\$ 9,989,154	\$ 9,580,936	\$ 1,104,515
Total Assets	<u>\$ 696,297</u>	<u>\$ 9,989,154</u>	<u>\$ 9,580,936</u>	<u>\$ 1,104,515</u>
Liabilities				
Due to other funds	\$ 100,000	\$ -	\$ -	\$ 100,000
Other liabilities	596,297	9,989,154	9,580,936	1,004,515
Total Liabilities	<u>\$ 696,297</u>	<u>\$ 9,989,154</u>	<u>\$ 9,580,936</u>	<u>\$ 1,104,515</u>

(Continued)

# DUPAGE COUNTY CLERK OF THE CIRCUIT COURT

Agency Fund  
Combining Schedule of Changes in Fiduciary Assets and Liabilities  
For the Year Ended November 30, 2018

	<b>Balances November 30, 2017</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2018</b>
<b>Investment Account</b>				
Assets				
Cash and deposits	\$ 9,516,061	\$ 58,706	\$ -	\$ 9,574,767
Accrued interest	7,895	41,076	7,895	41,076
Due from other funds	100,000	-	-	100,000
<b>Total Assets</b>	<b>\$ 9,623,956</b>	<b>\$ 99,782</b>	<b>\$ 7,895</b>	<b>\$ 9,715,843</b>
Liabilities				
Due to other funds	\$ 9,473,607	\$ -	\$ -	\$ 9,473,607
Due to other county funds	150,349	99,782	7,895	242,236
<b>Total Liabilities</b>	<b>\$ 9,623,956</b>	<b>\$ 99,782</b>	<b>\$ 7,895</b>	<b>\$ 9,715,843</b>
 <b>Total - All Clerk of the Circuit Court's Agency Funds</b>				
Assets				
Cash and deposits	\$ 16,311,234	\$ 59,149,941	\$ 60,982,856	\$ 14,478,319
Accrued interest	7,895	41,076	7,895	41,076
Due from other agency funds	9,573,607	-	-	9,573,607
Agency Total	25,892,736	59,191,017	60,990,751	24,093,002
Less: Inter-Agency Elimination	(9,573,607)	-	-	(9,573,607)
<b>Total Assets</b>	<b>\$ 16,319,129</b>	<b>\$ 59,191,017</b>	<b>\$ 60,990,751</b>	<b>\$ 14,519,395</b>
Liabilities				
Due to other agency funds	\$ 9,573,607	\$ -	\$ -	\$ 9,573,607
Due to other county funds	150,349	99,782	7,895	242,236
Other liabilities	16,168,780	59,091,235	60,982,856	14,277,159
Agency Total	25,892,736	59,191,017	60,990,751	24,093,002
Less: Inter-Agency Elimination	(9,573,607)	-	-	(9,573,607)
<b>Total Liabilities</b>	<b>\$ 16,319,129</b>	<b>\$ 59,191,017</b>	<b>\$ 60,990,751</b>	<b>\$ 14,519,395</b>

(Concluded)

**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

DUPAGE COUNTY

18TH JUDICIAL CIRCUIT

FISCAL YEAR ENDING NOVEMBER 30, 2018

**PART I - REVENUE OF CLERK'S OFFICE**

<b>A. CLERK'S FEES AND COSTS RECEIVED</b> (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.)	<b>SECTION A TOTAL</b>	<b>\$6,410,131.31</b>
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$2,417,734.30</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$281,804.35</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$2,489,938.80</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$742,825.57</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$175,262.55</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$32,742.57	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$0.00	
(3) OTHER	\$0.00	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$32,742.57</b>

**PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL** **\$12,550,439.45**

## PART II - COST OF OPERATING CLERK'S OFFICE

**A. GROSS SALARIES**

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)		\$167,401.04	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES			
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY		\$6,956,116.82	
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND		\$0.00	
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND		\$0.00	
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE		\$0.00	
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND		\$0.00	

(3) NUMBER OF <b>FULL-TIME</b> STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK):	163
NUMBER OF <b>PART-TIME</b> STAFF POSITIONS:	0
DO NOT INCLUDE CONTRACTUAL PERSONNEL	

SECTION A (1,2) TOTAL \$7,123,517.86

**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		\$2,182,793.03	
(2) PAID FROM COUNTY GENERAL FUND		\$16,578.70	

SECTION B (1,2) TOTAL \$2,199,371.73

**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		\$275,862.00	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION C (1,2) TOTAL \$275,862.00

**D. COURT DOCUMENT STORAGE EXPENSES**

(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM DOCUMENT STORAGE FUND		\$2,272,948.91	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION D (1,2) TOTAL \$2,272,948.91

**E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND**

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

SECTION E TOTAL \$590,574.57

**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 \$37,685.98

**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 \$460,342.12

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$12,960,303.17

**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)	\$86,406,378.08

**SECTION A TOTAL \$86,406,378.08**  
[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	\$7,917,629.93
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	\$7,917,629.93

**1.1) DRUG TASK FORCE**

\$24,856.70

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

a. ALL EXCEPT DRUG FINES	\$323,393.28
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
SUBTOTAL 2-a,b,c	\$323,393.28

(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) \$8,265,879.91**

**3) COUNTY**

a. CRIMINAL FINES	\$1,682,113.78
b. TRAFFIC FINES	\$908,680.00
c. DRUG FINES	\$18,574.34
d. CRIME LABORATORY FUND	\$69,032.33
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)	\$6,612,522.64
SUBTOTAL 3-a,b,c,d,e,f,g	\$9,290,923.09

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

**SUBTOTAL SECTION B (1,1.1,2,3) \$17,556,803.00**

[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	\$255.74
2. ROAD FUND (OVERWEIGHTS)	\$31,131.03
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$3,816.30
4. DRUG TRAFFIC PREVENTION FUND	\$13,404.55
5. STATE CRIME LABORATORY FUND	\$20,071.13
6. STATE POLICE DUI FUND	\$67,162.27
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$213,123.71
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$501,582.24
9. DRIVERS EDUCATION FUND	\$234,971.45
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$36,373.39
11. DRUG TREATMENT FUND	\$274,756.74
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$4,674.50
14. TRAUMA CENTER FUND	\$87,465.60
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$3,064,621.47
17. GENERAL REVENUE FUND	\$1,223.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$7,389.98
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	\$9,852.69
36. FIRE PREVENTION FUND	\$56,301.79
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$500.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$64,744.07
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$121,705.34
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$831.68
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$366,497.50
45. LUMP SUM SURCHARGE*	\$144,914.50

**SUBTOTAL 4 (1-45) \$ 5,327,370.67**  
[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) \$17,556,803.00**  
[AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3](#)

4) STATE (Funds 46-999)

**SUBTOTAL 4 (1-45) \$5,327,370.67**

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$207,684.92
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	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$56,301.72
54. FORECLOSURE PREVENTION PROGRAM FUND	\$61,977.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$148,762.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$300.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$782.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$10,744.49
63. ROADSIDE MEMORIAL FUND	\$4,672.69
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$22,051.43
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	\$1,419,570.44
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$80,971.95
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	\$14,607.36
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$39,853.24
80. GUARDIANSHIP AND ADVOCACY FUND	\$76,063.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$55,175.50
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$2,340.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$243,805.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$0.00

**SUBTOTAL 4 (46-999) \$2,445,662.74**

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

**SUBTOTAL 4 (1-999) \$7,773,033.41**

**SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 25,329,836.41**

[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	\$333,408.31	
(b) RECORDS AUTOMATION FUND	\$13,250.44	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$346,658.75</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$56,721.50	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$858,352.71	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$915,074.21</b>
3. COUNTY LAW LIBRARY FUND		\$351,914.52
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$14,340.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$539,271.58
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$24,356.24	
(b) JUVENILE REPRESENTATION	\$188,372.90	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$212,729.14</b>
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$2,001,512.11
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$264,158.73	
(b) REJECTION OF AWARD	\$0.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$264,158.73</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$6,206.41
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$2,526.25
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$30,857.27
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$165.00
19. DOMESTIC RELATIONS LEGAL FUND		\$226,358.74
20. CHILDREN'S WAITING ROOM FUND		\$86,239.64
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
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		\$203,900.94
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.		\$141,932.54
	<b>SECTION C TOTAL</b>	<b>\$5,343,845.83</b>

[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)		\$956,074.02
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$248,224.90	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$248,224.90</b>
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	
	<b>SUBTOTAL (6-a,b)</b>	<b>\$0.00</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$129,642.96
8. REFUND AND RETURNS		
a. BAIL	\$3,746,972.96	
b. OTHER	\$1,134,407.64	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$4,881,380.60</b>
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.)		\$829,428.90

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

**SECTION D TOTAL**

**\$7,044,751.38**

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

<b>PART III TOTALS</b>	<a href="#">SECTION A TOTAL (From PartIII.A-B.3)</a>	<b>\$86,406,378.08</b>
	<a href="#">SECTION B TOTAL (From PartIII.StateFunds2)</a>	<b>\$25,329,836.41</b>
	<a href="#">SECTION C TOTAL (From PartIII.C)</a>	<b>\$5,343,845.83</b>
	<a href="#">SECTION D TOTAL (From PartIII.D)</a>	<b>\$7,044,751.38</b>
<b>PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL</b>		<b>\$124,124,811.70</b>

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	\$223,463.51	\$0.00	\$0.00	\$0.00	\$0.00	\$223,463.51
AURORA	\$61,849.02	\$0.00	\$0.00	\$0.00	\$0.00	\$61,849.02
BENEDICTINE UNIVERSITY	\$340.93	\$0.00	\$0.00	\$0.00	\$0.00	\$340.93
BARTLETT	\$63,836.09	\$0.00	\$0.00	\$0.00	\$0.00	\$63,836.09
BENSENVILLE	\$122,261.79	\$0.00	\$0.00	\$0.00	\$0.00	\$122,261.79
BLOOMINGDALE	\$329,318.21	\$0.00	\$0.00	\$0.00	\$0.00	\$329,318.21
BOLINGBROOK	\$34,325.71	\$0.00	\$0.00	\$0.00	\$0.00	\$34,325.71
BURR RIDGE	\$97,453.31	\$0.00	\$0.00	\$0.00	\$0.00	\$97,453.31
CAROL STREAM	\$681,078.93	\$0.00	\$0.00	\$0.00	\$0.00	\$681,078.93
CHICAGO PD - OHARE	\$937.78	\$0.00	\$0.00	\$0.00	\$0.00	\$937.78
CLARENDON HILLS	\$73,132.97	\$0.00	\$0.00	\$0.00	\$0.00	\$73,132.97
COLLEGE OF DUPAGE	\$8,379.35	\$0.00	\$0.00	\$0.00	\$0.00	\$8,379.35
DARIEN	\$132,563.72	\$0.00	\$0.00	\$0.00	\$0.00	\$132,563.72
DOWNERS GROVE	\$379,031.60	\$0.00	\$0.00	\$0.00	\$0.00	\$379,031.60
DUPAGE FOREST PREV	\$75,413.12	\$0.00	\$0.00	\$0.00	\$0.00	\$75,413.12
ELK GROVE	\$1,848.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,848.40
ELMHURST	\$522,410.73	\$0.00	\$0.00	\$0.00	\$0.00	\$522,410.73
FOX VALLEY - PARK DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GLEN ELLYN	\$264,487.80	\$0.00	\$0.00	\$0.00	\$0.00	\$264,487.80
GLENDALE HTS	\$268,735.85	\$0.00	\$0.00	\$0.00	\$0.00	\$268,735.85
GOLFVIEW HILLS PK DIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HANOVER PARK	\$84,715.07	\$0.00	\$0.00	\$0.00	\$0.00	\$84,715.07
HINSDALE	\$136,460.17	\$0.00	\$0.00	\$0.00	\$0.00	\$136,460.17
GENEVA	\$222.28	\$0.00	\$0.00	\$0.00	\$0.00	\$222.28
IL CRIMINAL JUSTICE INFO AUTH.	\$812.08	\$0.00	\$0.00	\$0.00	\$0.00	\$812.08
ITASCA	\$205,810.61	\$0.00	\$0.00	\$0.00	\$0.00	\$205,810.61
LISLE	\$230,968.38	\$0.00	\$0.00	\$0.00	\$0.00	\$230,968.38
LEMONT	\$585.74	\$0.00	\$0.00	\$0.00	\$0.00	\$585.74
LOMBARD	\$592,867.46	\$0.00	\$0.00	\$0.00	\$0.00	\$592,867.46
METRA	\$3,314.27	\$0.00	\$0.00	\$0.00	\$0.00	\$3,314.27
NORTH CENTRAL NARC TASK FORCE	\$742.50	\$0.00	\$0.00	\$0.00	\$0.00	\$742.50
NAPERVILLE	\$867,205.10	\$0.00	\$0.00	\$0.00	\$0.00	\$867,205.10
OAKBROOK TERRACE	\$116,385.42	\$0.00	\$0.00	\$0.00	\$0.00	\$116,385.42
OAK BROOK	\$129,392.41	\$0.00	\$0.00	\$0.00	\$0.00	\$129,392.41
ROSELLE	\$142,370.09	\$0.00	\$0.00	\$0.00	\$0.00	\$142,370.09
ST. CHARLES	\$2,924.07	\$0.00	\$0.00	\$0.00	\$0.00	\$2,924.07
SCHAUMBURG	\$329.95	\$0.00	\$0.00	\$0.00	\$0.00	\$329.95
VILLA PARK	\$301,937.78	\$0.00	\$0.00	\$0.00	\$0.00	\$301,937.78
WARRENVILLE	\$186,635.83	\$0.00	\$0.00	\$0.00	\$0.00	\$186,635.83
WAYNE	\$16,538.18	\$0.00	\$0.00	\$0.00	\$0.00	\$16,538.18
WEST CHICAGO	\$305,165.19	\$0.00	\$0.00	\$0.00	\$0.00	\$305,165.19
WESTMONT	\$129,710.31	\$0.00	\$0.00	\$0.00	\$0.00	\$129,710.31
WHEATON	\$362,070.01	\$0.00	\$0.00	\$0.00	\$0.00	\$362,070.01
WILLOWBROOK	\$117,160.80	\$0.00	\$0.00	\$0.00	\$0.00	\$117,160.80
WINFIELD	\$99,947.34	\$0.00	\$0.00	\$0.00	\$0.00	\$99,947.34
WOOD DALE	\$262,081.11	\$0.00	\$0.00	\$0.00	\$0.00	\$262,081.11
WOODRIDGE	\$280,408.96	\$0.00	\$0.00	\$0.00	\$0.00	\$280,408.96
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOWNSHIPS:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADDISON	\$63,932.66	\$0.00	\$0.00	\$0.00	\$0.00	\$63,932.66
BLOOMINGDALE	\$45,928.86	\$0.00	\$0.00	\$0.00	\$0.00	\$45,928.86
DOWNERS GROVE	\$38,799.13	\$0.00	\$0.00	\$0.00	\$0.00	\$38,799.13
LISLE	\$20,910.35	\$0.00	\$0.00	\$0.00	\$0.00	\$20,910.35
MILTON	\$53,538.05	\$0.00	\$0.00	\$0.00	\$0.00	\$53,538.05
NAPERVILLE	\$33,647.40	\$0.00	\$0.00	\$0.00	\$0.00	\$33,647.40
WAYNE	\$8,634.42	\$0.00	\$0.00	\$0.00	\$0.00	\$8,634.42
WINFIELD	\$5,228.97	\$0.00	\$0.00	\$0.00	\$0.00	\$5,228.97
YORK	\$52,773.44	\$0.00	\$0.00	\$0.00	\$0.00	\$52,773.44
DRUG TASK FORCE	\$0.00	\$24,856.70	\$0.00	\$0.00	\$0.00	\$24,856.70
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTALS</b>	<b>\$8,241,023.21</b>	<b>\$24,856.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						<b>\$8,265,879.91</b>
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.						
<a href="#">Click here to see examples of items that may or may not appear on Attachment B</a>						



**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
	\$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
<b>ATTACHMENT D TOTAL</b>	<b>\$0.00</b>

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 BONDS	\$829,428.90
	\$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
<b>ATTACHMENT F TOTAL</b>	<b>\$829,428.90</b>

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](#)

## **DUPAGE COUNTY CLERK OF THE CIRCUIT COURT**

NOTES TO REPORT J – ANNUAL FINANCIAL REPORT  
As of and for the Year Ended November 30, 2018

---

### **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 THE FINANCIAL STATEMENT  
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 statement 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, 2018, and the related notes to the financial statement, which collectively comprise the Circuit Clerk's financial statement, and have issued our report thereon dated May 22, 2019.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, 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 statement, 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.

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statement is 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*.

***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 22, 2019

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

Independent Accountants' Report

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

***Compliance with Circuit Clerk Statute Listing Criteria***

We have examined the DuPage County Clerk of the Circuit Court's (Circuit Clerk) compliance with the requirements listed below during the year ended November 30, 2018. The management of the Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the 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 complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations as identified in the Circuit Clerk Audit Guide.
- 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 Circuit Clerk complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the 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 the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination of the Circuit Clerk's compliance with the specified requirements.

In our opinion, the Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during for the year ended November 30, 2018.

### **Internal Control Over Compliance**

Management of the 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 the Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the 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 in the Clerk of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, 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 the 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.

The purpose of this report is solely to describe the scope of our testing of compliance and internal control over compliance and the results of our testing based on the annual audit requirements of the Clerk of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

*Baker Tilly Virchow Krause, LLP*

Oak Brook, Illinois  
May 22, 2019