

KENDALL COUNTY
CIRCUIT CLERK

YORKVILLE, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
NOVEMBER 30, 2010

COUNTY OF KENDALL, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

To Ms. Becky Morganegg,
Kendall County Circuit Clerk
Yorkville, Illinois

We have audited the accompanying financial statements of the fiduciary funds of the Kendall County Circuit Clerk, Illinois as of and for the year ended November 30, 2010, as listed in the Table of Contents. These financial statements are the responsibility of the Kendall County Circuit Clerk, Illinois' management. 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 of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the fiduciary funds of the Circuit Clerk and are not intended to present fairly the financial position of Kendall County, Illinois and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the circuit clerk's fiduciary funds of Kendall County, Illinois as of November 30, 2010 and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* we have also issued a report dated February 18, 2011 on our consideration of the circuit clerk's internal control over financial reporting of the fiduciary funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters which are included within. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Kendall County Circuit Clerk, Illinois has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America regard as necessary to supplement, although not required to be part of, the financial statements.

Our audit was made for the purpose of forming an opinion on the financial statements of the fiduciary funds. The accompanying supplemental information, included in the Report J Annual Financial Report, is presented for the purpose of additional analysis and is not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 18, 2011



CERTIFIED PUBLIC ACCOUNTANTS

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Independent Accountants' Report on Compliance and
On Internal Control over Compliance

To Ms. Becky Morganegg,
Kendall County Circuit Clerk
Yorkville, Illinois

Compliance:

We have examined the Kendall County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2010. The management of the Kendall County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Kendall County Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk is maintaining effective accounting control over revenues, expenditures, assets and liabilities.

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 (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Kendall County 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. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Kendall County Circuit Clerk's compliance with specified requirements.

In our opinion, the Kendall County Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2010.

Internal Control:

The management of Kendall 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 the Kendall County Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Kendall County Circuit Clerk's internal control over compliance. Accordingly we do not express an opinion of the effectiveness of the Kendall County Circuit Clerk's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph will not be prevented or detected by the entity's internal control.

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

We noted certain matters that we reported to management of the Kendall County Circuit Clerk in a separate letter dated February 18, 2011.

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

Mack & Associates, P.C.

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Certified Public Accountants

Morris, Illinois
February 18, 2011



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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

To Ms. Becky Morganegg,
Kendall County Circuit Clerk
Yorkville, Illinois

We have audited the financial statements of the fiduciary funds of the Kendall County Circuit Clerk as of and for the year ended November 30, 2010 and have issued our report thereon dated February 18, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Kendall County Circuit Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Kendall County Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Kendall County Circuit Clerk's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Kendall County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and 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 that are required to be reported under *Government Auditing Standards*.

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

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Certified Public Accountants

FINANCIAL STATEMENTS

KENDALL COUNTY CIRCUIT CLERK

Statement of Changes in Assets and Liabilities
 Arising from Cash Transactions
 November 30, 2010

	December 1, 2009	Receipts	Disbursements	November 30, 2010
Assets:				
Cash	\$ 357,292	5,411,066	5,285,483	482,875
Investments	300,000	-	-	300,000
Child Support	31,340	47,919	47,990	31,269
E-pay Receivable	3,714	283,242	282,923	4,033
Total Assets	692,346	5,742,227	5,616,396	818,177
Liabilities:				
Child Support Fees	\$ (7,329)	-	71	(7,400)
Fines / Fees	(26,584)	-	150	(26,734)
Court Fines and Fees	118,780	-	-	118,780
Bond Applied	(1,927)	1,711,168	1,711,168	(1,927)
NSF	4,352	4,337	1,241	7,448
Checks Stopped	(34)	-	-	(34)
Bond Original	599,792	1,837,393	1,712,708	724,477
Bond Transfers	-	120,666	120,591	75
10% Bond	-	113,495	113,495	-
Clerk Fee	-	770,158	770,158	-
Notices Mailed First Class	-	684	684	-
State's Attorney	-	80,847	80,847	-
State's Attorney Trial Fee	-	1,585	1,585	-
Local Prosecutor	-	20	20	-
Public Defender	-	19,786	19,786	-
Crime Surcharge State	-	81,907	81,907	-
Crime Surcharge Leads	-	5,855	5,855	-
Crime Lab	-	3,498	3,498	-
Crime Lab DUI	-	16,263	16,263	-
Court System - Automation	(5)	254,445	254,440	-
Court Security	-	344,187	344,187	-
Victim Fund	-	53,268	53,268	-
Surcharge	-	573	573	-
Drivers' Education	-	6,331	6,331	-
County System	-	64,551	64,551	-
Document Storage	(5)	258,239	258,234	-
Crime Lab Clerk Fee	-	422	422	-
Drug Testing	-	150	150	-
Election Monitoring	-	10,633	10,633	-
Fine Agency	(29)	894,798	894,769	-
Drug Fund Local Agency	-	29,464	29,464	-
Acquisition/Maintenance Police Vehicle	(20)	63,721	63,701	-
Drug Fund Juvenile	-	7,432	7,432	-
Drug Fund County	-	22,288	22,288	-
Probation Fees	-	147,671	147,671	-
County Traffic	(25)	501,321	501,296	-
Traffic State Percent	(10)	218,636	218,626	-
Traffic School	(45)	59,512	59,467	-
Traffic School ADM	-	10,363	10,363	-
Drug Money Bond Forfeiture SAO	-	1,131	1,131	-
Juvenile detention fees	-	-	-	-
Domestic Violence Surveillance Fee	-	360	360	-
Drivers' Education Supervision	-	16,112	16,112	-

KENDALL COUNTY CIRCUIT CLERK

Statement of Changes in Assets and Liabilities
 Arising from Cash Transactions
 November 30, 2010

	December 1, 2009	Receipts	Disbursements	November 30, 2010
Liabilities (Continued)				
Probation Conditional DIS	-	940	940	-
State Police Operating Assistance	-	19,325	19,325	-
Traffic Safety School	-	31,385	31,385	-
Law Library Fee	-	89,739	89,739	-
DUI Extra	-	103,701	103,701	-
Prison Review Board Vehicle Fund	-	1,566	1,566	-
Spinal Cord Injury Paralysis Fund	-	964	964	-
H.S. Athletic Fund	-	50	50	-
Roadside Memorial Fund	-	50	50	-
Drug Fund Assessment	-	22,704	22,704	-
Domestic Violence battery fine	-	11,956	11,956	-
Periodic Imprisonment	-	17,290	17,290	-
DUI Local Agency	-	26,076	26,076	-
Trauma Fund	-	18,048	18,048	-
DNA State Offender ID system	-	22,866	22,866	-
Domestic Violence Probation Mars	(641)	22,279	21,638	-
Foreclosure Prevention Fund	-	12,593	12,593	-
Abandoned Res. Prop. Mun. Relief	-	510	510	-
OP Risk Assessment	-	225	225	-
Circuit Clerk Operation/Admin. Juvenile	-	15,927	15,927	-
Copies	-	32,440	32,440	-
Bond Refund Amount	(587)	346,178	346,177	(586)
Refund Other	-	3,285	3,285	-
Bonds Trans-Out-County	-	143,273	143,273	-
Restitution	6,569	134,034	136,581	4,022
Overage shortage	78	-	8	70
Expungement	-	2,190	2,190	-
Due to County - Interest	1,306	10,871	10,871	1,306
Crime lab DUI clerk	-	626	626	-
Agency Traffic School	-	2,591	2,591	-
Spinal Cord Paralysis Clerk Fee	-	26	26	-
Domestic violence battery clerk	-	1,515	1,515	-
Trauma Fund Clerk Fee	-	2,137	2,137	-
State Offender DNA ID Clerk	-	1,272	1,272	-
Circuit Clerk Foreclosure Previous Fee	-	257	257	-
Clerk Admin. Fee Abandoned Res.	-	10	10	-
Youth Education Class	-	7,055	7,055	-
Mutual Ground	-	1,215	1,215	-
Marriage Fund	-	1,740	1,740	-
GPS handling	-	2,749	2,789	(40)
JD Fees	-	4,526	4,526	-
Miscellaneous	(1,290)	10	-	(1,280)
Total Liabilities	\$ 692,346	8,849,464	8,723,633	818,177

KENDALL COUNTY CIRCUIT CLERK

Notes to Financial Statements For the Year Ended November 30, 2010

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The office of the Circuit Clerk is a state constitutional office, whose officer is elected by the citizens of Kendall County for a term of four years. The Circuit Court Clerk is responsible for maintaining and preserving all the official records of the court filed in Kendall County. The Circuit Clerk's office of the County of Kendall is governed by an elected ten-member board of the County. These statements represent the Trust and Agency accounts of the Circuit Clerk of Kendall County which are fiduciary funds. The Circuit Clerk collects fees, fines and penalties and remits these amounts to the proper agencies or individuals. This report is prepared to meet the Circuit Clerk Audit Guidelines required by the Administrative Office of Illinois Courts.

B. Fund Accounting

The Fiduciary Funds are used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent for other governments/funds/individuals. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All funds are accounted for using the cash basis of accounting. Receipts are recognized when cash is received. Disbursements are recognized when checks are written.

D. Cash and Investments

All bank balances of deposits as of November 30, 2010 are entirely insured or collateralized with securities held by the County of Kendall or by its agent in the County's name. At November 30, 2010, the carrying amount of the Clerk's deposits was \$814,144 and the bank balance was \$1,227,911. The deposits are categorized in accordance with risk factors created by governmental reporting standards.

KENDALL COUNTY CIRCUIT CLERK

Notes to Financial Statements
For the Year Ended November 30, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

D. Cash and Investments (Continued)

	<u>Book Balance</u>	<u>Bank Balance</u>
Category #1	\$ -	-
Category #2	314,144	727,911
Category #3	<u>500,000</u>	<u>500,000</u>
Total	<u>\$ 814,144</u>	<u>1,227,911</u>

- Category #1: Uncollateralized;
Category #2: Collateralized with securities held by the pledging financial institution;
Category #3: Collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name.

Deposits at year end consist of checking accounts and certificates of deposit.
Permitted investments are outlined in Chapter 30 Act 235 Section 2 of the Illinois Compiled Statutes.

KENDALL COUNTY CIRCUIT CLERK

**Detailed Schedule of
Clerk Fees and Revenues
Disbursed to Kendall County
November 30, 2010**

Circuit Clerk Fees	\$	941,230
Court Automation Fund Fees		254,440
Child Support/Maintenance Fund		47,829
Document Storage Fund		258,239
Operation and Administrative Fund		16,194
Interest and Other		<u>15,797</u>
Total	\$	<u><u>1,533,730</u></u>

Schedule of Maintenance
and Child Support

Amounts Disbursed \$ 9,297,431

KENDALL COUNTY CIRCUIT CLERK

Detailed Schedule of
Cash Disbursements
for Fines, Penalties, Assessments,
Charges and Forfeitures
November 30, 2010

Municipalities:	
Plainfield	\$ 1,248
Plano	39,978
Oswego	183,987
Yorkville	111,906
Minooka	17,249
Aurora	458
Newark	3,357
Montgomery	16,690
C-Pat	6,672
Sandwich	18,375
MANS	191
Joliet	3,983
Total Municipalities	404,095
Townships:	
Little Rock	2,717
Bristol	3,461
Oswego	23,704
Fox	2,292
Kendall	1,557
NaAuSay	4,378
Big Grove	82
Lisbon	659
Seward	485
Newark	47
Total Townships	39,382
Total County	1,094,226
State:	
Violent Crime Victims Assistance Fund	53,268
DNR Funds	1,560
Domestic Violence Shelter & Service Fund	12,124
Drug Treatment Fund	22,704
State Crime Laboratory Fund	3,528
\$55 and Over Fund	218,625
Lump Sum Surcharge	86,350
Youth Drug Abuse Prevention Fund	7,432
General Revenue Fund	103,701
Drivers Education Fund	22,443
State Police DUI Fund	16,328
State Offender DNA ID Fund	22,931
Trauma Center Fund	18,166
Spinal Cord Injury Trust Fund	965
Miscellaneous State Departments and Funds	35,014
Total State	625,139
Total Fines, Penalties, Assessments, Charges and Forfeitures	\$ 2,162,842

KENDALL COUNTY CIRCUIT CLERK

Detailed Schedule of Cash Disbursements for Fees of Others November 30, 2010

State's Attorney	\$	83,563
Court Security Fund		344,187
County Law Library Fund		89,739
Marriage Fund of the Circuit Court		1,740
County Court System Fund		64,551
Defense Counsel		21,199
Probation and Court Services Fund		149,196
Drug/Alcohol Testing & Electronic Monitoring Fee		20,662
Municipal Attorney Prosecution Fee		20
Traffic Safety Program School		90,852
Other		22,853
Total	\$	888,563

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
16TH JUDICIAL CIRCUIT, KENDALL COUNTY, ILLINOIS
FISCAL YEAR ENDING DECEMBER 31, 2010

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (INCLUDE THE VARIOUS FEES IN THE CLERKS OF COURTS ACT) SECTION 27.1a THROUGH 27.2a. OTHER CLERK'S FEES NOT ALLOCATED TO A SPECIFIC FUND ARE ALSO REPORTED IN THIS TOTAL.	SECTION A TOTAL	\$941,230.47
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$254,440.18
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$47,829.29
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$258,238.85
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$16,194.40
F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$10,979.66 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$4,817.21 (3) OTHER \$0.00	SECTION F (1,2,3) TOTAL	\$15,796.87
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL		\$1,533,730.06

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES			
(1) CIRCUIT CLERK (PAID BY COUNTY)			\$83,245.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$461,173.59
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	23	
	(ii) PART TIME:	4	
NOTE: DO NOT INCLUDE SALARIES REPORTED IN B, C, OR D BELOW.			
		SECTION A (1,2) TOTAL	\$544,418.59
B. AUTOMATION EXPENSES			
(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL) AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C AND D BELOW.)			
(1) PAID FROM COURT AUTOMATION FUND			\$134,911.09
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
		SECTION B (1,2) TOTAL	\$134,911.09
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			\$24,527.61
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
		SECTION C (1,2) TOTAL	\$24,527.61
D. COURT DOCUMENT STORAGE EXPENSES			
(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES) DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)			
(1) PAID FROM DOCUMENT STORAGE FUND			\$105,383.61
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
		SECTION D (1,2) TOTAL	\$105,383.61
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND			
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING) TELECOMMUNICATIONS, TRAVEL, ETC.)			
		SECTION E TOTAL	\$1,889.86
F. ALL OTHER CLERK'S OFFICE EXPENSES			
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TRAVEL, ETC.) IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR AMOUNTS ON PAGE 7, ATTACHMENT A.)			
NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D OR E ABOVE			
		SECTION F TOTAL	\$44,647.18
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F) TOTAL			\$855,777.94

**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 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)	\$9,297,430.74		
		SECTION A TOTAL	\$9,297,430.74
			THIS AMOUNT FORWARDED TO PAGE 6

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE PAGE 9, ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

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

a. ALL EXCEPT DRUG FINES	\$328,531.57		
b. DRUG FINES	\$15,148.20		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER (EMERGENCY RESPONSE)	\$53,551.97		
		SUBTOTAL 1-A,B,C,D,E	\$397,231.74

1.1) DRUG TASK FORCE		\$6,863.55	
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2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$39,381.65		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
		SUBTOTAL 2-A,B,C	\$39,381.65

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ON PAGE 8, ATTACHMENT B)

		TOTAL	\$443,476.94
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3) COUNTY

a. CRIMINAL FINES	\$323,319.89		
b. TRAFFIC FINES	\$203,789.45		
c. DRUG FINES	\$29,543.03		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$537,573.65		

	SUBTOTAL 3-A,B,C,D,E,F,G	\$1,094,226.02	
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* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON PAGE 9, ATTACHMENT C

	SUBTOTAL SECTION B (1,1.1,2,3)	\$1,537,702.96
	THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4	

SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,537,702.96
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE

1. DNR FUNDS TOTAL	\$1,559.90
2. ROAD FUND (OVERWEIGHTS)	\$0.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$3,528.00
6. STATE POLICE DUI FUND	\$16,328.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$53,267.59
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$0.00
9. DRIVERS EDUCATION FUND	\$22,443.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$12,124.16
11. DRUG TREATMENT FUND	\$22,704.05
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$18,166.05
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$218,625.46
17. GENERAL REVENUE FUND	\$103,701.41
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$7,431.76
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	\$965.22
36. FIRE PREVENTION FUND	\$0.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$0.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$22,931.45
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$35,013.60
45. LUMP SUM SURCHARGE*	\$86,349.79
SUBTOTAL 4 (1-45)	\$625,139.44

SECTION B (1,1.1,2,3,4) TOTAL \$2,162,842.40

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

THIS AMOUNT FORWARDED TO PAGE 6

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$83,563.15
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$0.00	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$344,187.19	
	SUBTOTAL (2-a,b)	\$344,187.19
3. COUNTY LAW LIBRARY FUND		\$89,739.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$1,740.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$64,551.42
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$21,199.36	
b. JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$21,199.36
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$20.00
9. PROBATION AND COURT SERVICES FUND		\$149,196.40
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
a. ARBITRATION FEE	\$0.00	
b. REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$20,661.77
13. ELECTRONIC MONITORING DEVICE FEE		
a. SUBSTANCE ABUSE SERVICES FUND	\$0.00	
b. WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUJ)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$90,851.69
17. COUNTY JAIL MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. OTHER		\$22,853.03
	SECTION C TOTAL	\$888,563.01

THIS AMOUNT FORWARDED TO PAGE 6

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$136,581.64
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$17,289.94	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$17,289.94
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		\$889.96
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"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$349,762.63	
b. OTHER	\$3,285.37	
	SUBTOTAL (8-a,b)	\$353,048.00
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON PAGE 11,) ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$143,273.39

SECTION D TOTAL \$651,082.93

THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$9,297,430.74
SECTION B TOTAL (FROM PAGE 4)	\$2,162,842.40
SECTION C TOTAL (FROM PAGE 5)	\$888,563.01
SECTION D TOTAL (FROM PAGE 6)	\$651,082.93
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$12,999,919.08

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES XXXXXXXXXXXX

NO

Please indicate the Month your fiscal year ends.

MONTH: NOVEMBER

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		CRIME		OTHER	TOTALS
	EXCEPT DRUG	DRUG	LAB	LAB DUI		
Montgomery	\$14,444.72	\$1,405.47	\$0.00	\$0.00	\$840.00	\$16,690.19
Sandwich	\$16,324.33	\$431.00	\$0.00	\$0.00	\$1,620.00	\$18,375.33
Plainfield	\$1,187.55	\$0.00	\$0.00	\$0.00	\$60.00	\$1,247.55
Joilet	\$2,994.10	\$628.47	\$0.00	\$0.00	\$360.00	\$3,982.57
Aurora	\$300.64	\$77.49	\$0.00	\$0.00	\$80.00	\$458.13
C-Pat	\$0.00	\$6,672.06	\$0.00	\$0.00	\$0.00	\$6,672.06
Plano	\$33,877.53	\$2,480.41	\$0.00	\$0.00	\$3,620.00	\$39,977.94
Oswego	\$159,544.05	\$6,061.72	\$0.00	\$0.00	\$18,381.50	\$183,987.27
Yorkville	\$97,678.68	\$3,682.66	\$0.00	\$0.00	\$10,545.00	\$111,906.34
K.C. Forest Preserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
M.A.N.S.	\$0.00	\$191.49	\$0.00	\$0.00	\$0.00	\$191.49
Vil Millington	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Minoka	\$14,739.47	\$380.98	\$0.00	\$0.00	\$2,129.00	\$17,249.45
Newark	\$3,336.97	\$0.00	\$0.00	\$0.00	\$20.00	\$3,356.97
Little Rk tws	\$2,716.57	\$0.00	\$0.00	\$0.00	\$0.00	\$2,716.57
Bristol tws	\$3,460.67	\$0.00	\$0.00	\$0.00	\$0.00	\$3,460.67
Oswego tws	\$23,704.07	\$0.00	\$0.00	\$0.00	\$0.00	\$23,704.07
Fox tws	\$2,291.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,291.75
Kendall tws	\$1,557.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,557.26
Na-au-say tws	\$4,378.46	\$0.00	\$0.00	\$0.00	\$0.00	\$4,378.46
Big Grove tws	\$82.11	\$0.00	\$0.00	\$0.00	\$0.00	\$82.11
Lisbon tws	\$659.37	\$0.00	\$0.00	\$0.00	\$0.00	\$659.37
Seward tws	\$484.67	\$0.00	\$0.00	\$0.00	\$0.00	\$484.67
Newark tws	\$46.72	\$0.00	\$0.00	\$0.00	\$0.00	\$46.72
Millington tws	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$383,809.69	\$22,011.75	\$0.00	\$0.00	\$37,655.50	
	(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS					\$443,476.94

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

ATTACHMENT C

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

DESCRIPTION	AMOUNT
KENDALL COUNTY SHERIFF DEPARTMENT	\$35,528.10
ILLINOIS STATE POLICE #5 (TRAFFIC SCH)	\$750.00
COUNTY PERCENTAGE FEE	\$501,295.55
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$537,573.65

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 44: "OTHER"

DESCRIPTION	AMOUNT
ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$509.60
ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
ARSONIST REGISTRATION FUND	\$0.00
CHILD MURDER AND VIOLENT OFFENDER AGAINST YOUTH REG. FUND	\$0.00
CORPORATE CRIME FUND	\$0.00
DIESEL EMISSIONS TESTING FUND	\$0.00
DRUG TRAFFIC PREVENTION FUND	\$0.00
ER RESTITUTION (STATE)	\$0.00
FIRE TRUCK REVOLVING LOAN FUND	\$0.00
FORECLOSURE PREVENTION PROGRAM FUND	\$12,593.00
ILLINOIS ANIMAL ABUSE FUND	\$0.00
ILLINOIS RACING BOARD	\$0.00
LEAD POISONING SCREENING, PREVENTION, AND ABATEMENT FUND	\$0.00
MILITARY FAMILY RELIEF FUND	\$0.00
PRISONER REVIEW BOARD VEHICLE AND EQUIPMENT FUND	\$1,566.00
SEALING FEE (STATE POLICE)	\$0.00
SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
SEX OFFENDER INVESTIGATION FUND	\$0.00
STATE POLICE OPERATIONS ASSISTANCE FUND	\$19,325.00
STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
STATE POLICE VEHICLE FUND	\$920.00
TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
VEHICLE INSPECTION FUND	\$0.00
ROADSIDE MEMORIAL FUND	\$50.00
PERFORMANCE ENHANCEMENT SUBSTANCE TESTING FUND	\$50.00
STATE POLICE SERVICES FUND	\$0.00
	\$0.00
ATTACHMENT D TOTAL	\$35,013.60

THIS TOTAL SHOULD MATCH PART III - SECTION B (4)44 (OTHER) TOTAL ON PAGE 4.

ATTACHMENT E

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

DESCRIPTION	AMOUNT
TRANSFER OF BOND TO OTHER COUNTIES	\$143,273.39
	\$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
ATTACHMENT E TOTAL	\$143,273.39

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 6. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.