

**LASALLE COUNTY, ILLINOIS  
CIRCUIT CLERK**

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**Agency Fund  
Financial Statements**

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**December 30, 2010**

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## INDEPENDENT AUDITOR'S REPORT

LaSalle County Circuit Clerk  
LaSalle County Courthouse  
Ottawa, Illinois

We have audited the accompanying financial statements of the Agency Fund of the LaSalle County, Illinois Circuit Clerk (a department of LaSalle County, Illinois) as of and for the year ended November 30, 2010, as listed in the table of contents. These statements are the responsibility of the LaSalle County, Illinois Circuit Clerk's 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 statements presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note A, the financial statements of LaSalle County, Illinois Circuit Clerk, are intended to present the financial position and the changes in financial position of the County that is attributable to the transactions of the Circuit Clerk. They do not purport to, and do not, present fairly the financial position of LaSalle County, Illinois as of November 30, 2010, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the statement referred to above presents fairly, in all material respects, the financial position of the LaSalle County, Illinois Circuit Clerk's agency fund 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 June 6, 2011 on our consideration of the Circuit Clerk's internal control over financial reporting of the agency fund and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters which is 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 in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The LaSalle County, Illinois Circuit Clerk 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 agency fund. The accompanying Statement of Changes in Assets and Liabilities and the Report J Annual Financial Report are presented for the purpose of additional analysis and are not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the LaSalle County, Illinois Circuit Clerk Agency Fund's financial statements and in our opinion, is fairly stated in all material respects, in relation to the Agency Fund's financial statements taken as a whole.

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

*Wipfli LLP*

Mendota, Illinois  
June 6, 2011



**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**BALANCE SHEET**  
November 30, 2010

<b>ASSETS</b>	
Cash	\$1,952,291
Deposits	25,939
<b>Total assets</b>	<b>\$1,978,230</b>
<b>LIABILITIES</b>	
<b>Liabilities:</b>	
Bonds	\$1,534,536
City Attorney	609
Clerk Fees	68,611
Clerk Op Add-Ons	1,763
County Fee	58,501
Court Automation	18,864
Court Services Fees	4,543
DNA Identification	522
Document Storage	18,412
Domestic Violence	717
Drivers Education	2,227
Drug Enforcement	32,559
Due to County - interest	10,264
DUI Equipment	26,713
Fines	70,233
Foreclosure Prevention Program	2,059
Highway Hire-Back	745
Illinois State Police Operations Assistance	7,789
Judicial Security	17,069
Lab Analysis	80
Law Library	5,356
Lump Sum Surcharge	10,277
Medical Costs	1,531
Miscellaneous	31,022
Police Vehicle Fund	4,758
Prisoner Review Board	118
Probation	8,698
Public Defender	43
Restitution	(6,083)
School District Fee	50
Sheriff Fees	3,997
Spinal Cord Trust	230
State Fee	23,884
States Attorney	5,843
Surcharge/Leads	264
T&CCSF	16
Traffic Safety School	2,963
Trauma Center	224
Trauma Fund - Handling	100
Violent Crime	6,260
Work Release	2,063
<b>Total liabilities</b>	<b>\$1,978,230</b>

See Notes to Financial Statements.

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
November 30, 2010

	November 30, 2009	Receipts	Disbursements	November 30, 2010
Anti-crime Fund	\$100		\$100	\$0
Bonds	1,418,110	6,409,738	6,293,312	1,534,536
City Attorney	679	7,727	7,797	609
Clerk Fees	66,631	979,406	977,426	68,611
Clerk Op Add-Ons	906	16,237	15,379	1,763
County Fee	38,882	647,970	628,351	58,501
Court Automation	17,522	258,845	257,703	18,664
Court Services Fees	4,447	65,724	65,628	4,543
DNA Identification	1,614	45,183	46,275	522
Document Storage	17,367	258,006	256,961	18,412
Domestic Violence	592	12,516	12,391	717
Drivers Education	373	16,911	15,057	2,227
Drug Enforcement	10,107	537,985	515,533	32,559
Drug Treatment	0	3,000	3,000	0
Due to County - interest	11,825	4,124	5,885	10,264
DUI Equipment	19,104	340,430	332,821	26,713
Fines	62,835	933,481	926,083	70,233
Foreclosure Prevention Program	0	4,109	2,050	2,059
Highway Hire-Back	(5)	3,250	2,500	745
Home Confinement	0	227	227	0
Illinois State Police Operations Assistance	0	26,729	18,940	7,789
Judicial Security	14,680	228,606	226,219	17,069
Lab Analysis	55	1,825	1,800	80
Law Library	5,382	77,662	77,688	5,356
Lump Sum Surcharge	9,502	277,343	276,568	10,277
Maintenance and Child Support	0	1,588,399	1,588,399	0
Maintenance and Child Support Administrative Fees	0	27,247	27,247	0
Medical Costs	1,654	29,315	29,438	1,531
Miscellaneous	26,033	43,277	38,288	31,022
Police Vehicle Fund	4,357	59,812	59,411	4,758
Prisoner Review Board	108	1,468	1,458	118
Probation	10,679	140,081	142,062	8,698
Public Defender	0	43		43
Restitution	14,122	259,365	279,570	(6,083)
School District Fee	35	562	547	50
Sheriff Fees	3,364	47,582	46,949	3,997
Spinal Cord Trust	158	2,757	2,685	230
State Fee	17,029	267,883	261,028	23,884
States Attorney	4,541	73,820	72,518	5,843
STD Test Costs	0	15	15	0
Surcharge/Leads	364	6,116	6,216	264
T&CCSF	60	657	701	16
Traffic Safety School	2,810	33,350	33,197	2,963
Trauma Center	240	12,806	12,822	224
Trauma Fund - Handling	0	310	210	100
Violent Crime	3,336	107,144	104,220	6,260
Work Release	2,890	32,806	33,633	2,063
<b>Total</b>	<b>\$1,792,487</b>	<b>\$13,891,851</b>	<b>\$13,706,108</b>	<b>\$1,978,230</b>

See Notes to Financial Statements.

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**NOTES TO FINANCIAL STATEMENTS**  
November 30, 2010

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**(A) Summary of Significant Accounting Policies:**

**1) Reporting Entity:**

The Circuit Clerk is a part of the County of LaSalle, which is governed by an elected twenty-nine member board. These statements only represent the Trust and Agency accounts of the Circuit Clerk of LaSalle County. The Circuit Clerk collects fees, fines and penalties and remits these amounts to the proper agencies or individuals.

**2) 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.

**3) Basis of Accounting:**

The Fiduciary Funds are accounted for on the accrual basis. The primary objective is to present the County's custodial responsibility in connection with these funds.

**(B) Cash and Deposits:**

Deposit accounts at year-end consisted of demand deposit accounts, money market checking, and certificates of deposit.

Permitted investments are outlined in Chapter 30 Act 235 Section 2 of the Illinois Compiled Statutes. Section 2 also contains eleven provisions regarding repurchase agreements.

Cash and investments as of November 30, 2010 are classified in the financial statements as follows:

	<b>Carrying Amount</b>
Cash in bank	\$1,952,291
Certificates of Deposit	25,939
<b>Total</b>	<b>\$1,978,230</b>



**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**NOTES TO FINANCIAL STATEMENTS**  
November 30, 2010

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**(B) Cash and Deposits (continued):**

Cash and investments as of November 30, 2010 consist of the following:

	<b>Statement of Net Assets</b>
<u>Deposits with financial institutions</u>	<u>\$1,978,230</u>

**Deposits:**

**Concentration of credit risk and Foreign Currency Risk:**

As of November 30, 2010, the carrying amount of the deposits with financial institutions totaled \$1,978,230 with the bank balances totaling \$2,169,291. All deposits are covered by federal depository insurance, or by collateral held by the County's agent, in the County's name. The County has no foreign currency risk for deposits at year end.

**Interest Rate Risk:**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Circuit Clerk's investments in certificates of deposit are not subject to interest rate risk as these investments have fixed interest rates through the date of maturity. The Circuit Clerk has no specific policy on the interest rate risk at year-end.



**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT  
13TH JUDICIAL CIRCUIT, LASALLE COUNTY, ILLINOIS  
FISCAL YEAR ENDING NOVEMBER 30, 2010

**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 ADMINISTRATIVE FEES FOR THE BURCHARGE, CRIME LAB FUND, SEXUAL ASSAULT FINE, TRAMA CENTER FUND, CREDIT CARD PAYMENT, DOMESTIC BATTERY, AND CLERK'S COSTS FOR BAIL BONDS AND PASSPORTS.)	<b>SECTION A TOTAL</b>	<b>\$979,853.50</b>
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$257,687.93</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$27,247.06</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$256,946.61</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$15,740.58</b>
<b>F. OTHER REVENUE OF CLERK'S OFFICE (\$SPECIFY)</b> (1) INTEREST PAID ON ACCOUNTS \$5,684.47 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$22,435.44 (3) OTHER \$15,828.50	<b>SECTION F (1,2,3) TOTAL</b>	<b>\$43,948.41</b>

**PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL** **\$1,581,424.09**

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

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$55,000.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$977,810.63	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	30	
	(ii) PART TIME:	3	

NOTE: DO NOT INCLUDE SALARIES  
REPORTED IN B, C, OR D BELOW.

SECTION A (1,2) TOTAL \$1,032,810.63

**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	\$200,287.53	
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(2) PAID FROM COUNTY GENERAL FUND	\$0.00	
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SECTION B (1,2) TOTAL \$200,287.53

**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	\$38,114.62	
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(2) PAID FROM COUNTY GENERAL FUND	\$0.00	
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SECTION C (1,2) TOTAL \$38,114.62

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$205,273.93	
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(2) PAID FROM COUNTY GENERAL FUND	\$0.00	
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SECTION D (1,2) TOTAL \$205,273.93

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

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

SECTION E TOTAL \$894.50

**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 \$5,140.92

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

\$1,482,822.13

**PART II - 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.)	\$1,585,389.33		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$11,195,148.97		
		<b>SECTION A TOTAL</b>	<b>\$12,783,548.30</b>
		<b>THIS AMOUNT FORWARDED TO PAGE 6</b>	

**B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES**

SEE PAGE 6, ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

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

a. ALL EXCEPT DRUG FINES	\$474,418.13		
b. DRUG FINES	\$55,717.27		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER (EMERGENCY RESPONSE)	\$77,595.36		
	<b>SUBTOTAL 1-A,B,C,D,E</b>	<b>\$607,730.76</b>	

1.1) DRUG TASK FORCE \$143,417.70

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

a. ALL EXCEPT DRUG FINES	\$9,220.87		
b. DRUG FINES	\$0.00		
c. OTHER	\$100.00		
	<b>SUBTOTAL 2-A,B,C</b>	<b>\$9,320.87</b>	
		<b>TOTAL</b>	<b>\$760,469.33</b>

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ON PAGE 6, ATTACHMENT B)

## 3) COUNTY

a. CRIMINAL FINES	\$207,198.78		
b. TRAFFIC FINES	\$207,198.78		
c. DRUG FINES	\$215,840.09		
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)	\$650,132.94		
	<b>SUBTOTAL 3-A,B,C,D,E,F,G</b>	<b>\$1,280,370.59</b>	

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON PAGE 9, ATTACHMENT C

**SUBTOTAL SECTION B (1,1.1,2,3)** **\$2,040,839.88**  
**THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4**

**SUBTOTAL SECTION B(1,1.1, 2, 3)      \$2,040,839.88**  
**AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3**

**4) STATE**

1. DNR FUNDS TOTAL	\$34,797.24
2. ROAD FUND (OVERWEIGHTS)	\$11,098.45
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$42,995.37
5. STATE CRIME LABORATORY FUND	\$0.00
6. STATE POLICE DUI FUND	\$11,790.50
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$104,208.16
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$701.00
9. DRIVERS EDUCATION FUND	\$15,057.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$11,870.00
11. DRUG TREATMENT FUND	\$0.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$12,501.42
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$261,028.08
17. GENERAL REVENUE FUND	\$265,072.40
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$57,269.41
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	\$2,685.00
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	\$6,216.37
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$43,961.12
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$39,416.87
45. LUMP SUM SURCHARGE*	\$276,537.68
<b>SUBTOTAL 4 (1-45)</b>	<b>\$1,197,206.07</b>

**SECTION B (1,1.1,2,3,4) TOTAL****\$3,238,045.95****THIS AMOUNT FORWARDED TO PAGE 6**

\*Contains Traffic &amp; Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund (as of 3/1/00)



**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		\$72,507.81
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$46,948.42	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$226,193.89	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$273,142.31</b>
3. COUNTY LAW LIBRARY FUND		\$77,688.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$65,603.56
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$0.00	
b. JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$0.00</b>
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$7,796.73
9. PROBATION AND COURT SERVICES FUND		\$142,957.52
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
a. ARBITRATION FEE	\$0.00	
b. REJECTION OF AWARD	\$0.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$0.00</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$2,027.00
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)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$33,196.99
17. ARRESTEE'S MEDICAL COSTS FUND		\$29,428.15
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$15.00
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		\$546.88
	<b>SECTION C TOTAL</b>	<b>\$704,909.95</b>

**D. MISCELLANEOUS DISBURSEMENTS**

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$279,570.22
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$33,632.71	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$33,632.71</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		\$3,610.03
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"		\$100.00
8. REFUND AND RETURNS		
a. BAIL	\$1,960,939.45	
b. OTHER	\$0.00	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$1,960,939.45</b>
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON PAGE 11.)		\$109,774.17
ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF ANOTHER COUNTY, ETC.)		

**SECTION D TOTAL** **\$2,387,626.58**

THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>SECTION A TOTAL (FROM PAGE 3)</b>	<b>\$12,783,548.30</b>
<b>SECTION B TOTAL (FROM PAGE 4)</b>	<b>\$3,238,045.95</b>
<b>SECTION C TOTAL (FROM PAGE 5)</b>	<b>\$704,909.95</b>
<b>SECTION D TOTAL (FROM PAGE 6)</b>	<b>\$2,387,626.58</b>
<b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b>	<b>\$19,114,130.78</b>

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts ActYES ☒NO ☐

Please indicate the Month your fiscal year ends.

MONTH:

**ATTACHMENT A**

LINE ITEM BREAKDOWN OF PART II. F.: ALL OTHER CLERK'S OFFICE EXPENSES

[illegible]

THIS TOTAL SHOULD MATCH PART II - SECTION F TOTAL ON PAGE 2.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,  
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

## 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
<b>Municipalities:</b>						
Cedar Point	\$544.68	\$0.00	\$0.00	\$0.00	\$80.00	\$624.68
Dalzell	\$2,079.84	\$0.00	\$0.00	\$0.00	\$200.00	\$2,279.84
Earlville	\$4,889.09	\$587.89	\$0.00	\$0.00	\$1,287.79	\$6,574.77
Grand Ridge	\$4,229.30	\$158.83	\$0.00	\$0.00	\$780.00	\$5,167.93
Kangley	\$108.39	\$0.00	\$0.00	\$0.00	\$0.00	\$108.39
LaSalle	\$86,798.47	\$18,014.53	\$0.00	\$0.00	\$10,030.42	\$114,843.42
Leland	\$1,520.75	\$0.00	\$0.00	\$0.00	\$280.00	\$1,800.75
Lostant	\$2,837.45	\$0.00	\$0.00	\$0.00	\$491.32	\$3,328.77
Mansfield	\$29,861.20	\$3,114.41	\$0.00	\$0.00	\$7,266.51	\$40,042.12
Mendota	\$33,028.78	\$2,342.03	\$0.00	\$0.00	\$4,821.24	\$40,190.06
Naplate	\$858.01	\$0.00	\$0.00	\$0.00	\$120.00	\$978.01
Oglesby	\$11,083.66	\$588.28	\$0.00	\$0.00	\$1,731.70	\$13,403.62
Ottawa	\$141,765.42	\$17,466.81	\$0.00	\$0.00	\$24,848.94	\$184,081.17
Peru	\$71,502.36	\$4,997.18	\$0.00	\$0.00	\$13,213.87	\$89,713.39
Rutland	\$281.46	\$27.75	\$0.00	\$0.00	\$20.00	\$339.21
Sandwich	\$2,989.70	\$0.00	\$0.00	\$0.00	\$815.78	\$3,805.48
Seneca	\$10,241.28	\$656.27	\$0.00	\$0.00	\$1,618.51	\$12,516.06
Sheridan	\$12,170.99	\$842.75	\$0.00	\$0.00	\$1,587.54	\$14,401.28
Somonauk	\$6,568.16	\$162.38	\$0.00	\$0.00	\$1,168.68	\$7,899.22
Streator	\$47,044.45	\$3,874.51	\$0.00	\$0.00	\$6,612.27	\$57,531.23
Tonica	\$1,386.71	\$167.83	\$0.00	\$0.00	\$40.00	\$1,574.34
Utica	\$3,238.88	\$2,806.26	\$0.00	\$0.00	\$580.79	\$6,727.03
<b>Townships &amp; Special Districts:</b>						
Crime Reduc Tm	\$1,123.44	\$0.00	\$0.00	\$0.00	\$80.00	\$1,183.44
Adams Twp	\$209.15	\$0.00	\$0.00	\$0.00	\$0.00	\$209.15
Allen Twp	\$278.33	\$0.00	\$0.00	\$0.00	\$0.00	\$278.33
Brookfield Twp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bruce Twp	\$307.05	\$0.00	\$0.00	\$0.00	\$0.00	\$307.05
Dayton Twp	\$850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00
Deer Park	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00	\$28.92
Dimmick Twp	\$244.75	\$0.00	\$0.00	\$0.00	\$0.00	\$244.75
Eagle Twp	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00	\$28.92
Earl Twp	\$83.21	\$0.00	\$0.00	\$0.00	\$0.00	\$83.21
Fall River Twp	\$965.65	\$0.00	\$0.00	\$0.00	\$0.00	\$965.65
Farm Ridge Twp	\$73.43	\$0.00	\$0.00	\$0.00	\$0.00	\$73.43
Freedom Twp	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00	\$28.92
Grand Rapids Twp	\$117.92	\$0.00	\$0.00	\$0.00	\$0.00	\$117.92
Groveland	\$221.37	\$0.00	\$0.00	\$0.00	\$0.00	\$221.37
Hope Twp	\$154.40	\$0.00	\$0.00	\$0.00	\$0.00	\$154.40
Lasalle	\$186.89	\$0.00	\$0.00	\$0.00	\$0.00	\$186.89
Manlius Twp	\$134.13	\$0.00	\$0.00	\$0.00	\$0.00	\$134.13
Mendota	\$200.88	\$0.00	\$0.00	\$0.00	\$0.00	\$200.88
Meriden Twp	\$166.88	\$0.00	\$0.00	\$0.00	\$0.00	\$166.88
Mission Twp	\$150.85	\$0.00	\$0.00	\$0.00	\$0.00	\$150.85
Northville Twp	\$1,667.12	\$0.00	\$0.00	\$0.00	\$0.00	\$1,667.12
Ophir	\$66.75	\$0.00	\$0.00	\$0.00	\$0.00	\$66.75
Osage	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00	\$28.92
Ottawa Twp	\$519.75	\$0.00	\$0.00	\$0.00	\$0.00	\$519.75
Otter Creek Twp	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00	\$28.92
Rutland	\$94.34	\$0.00	\$0.00	\$0.00	\$0.00	\$94.34
Troy Grove Twp	\$77.87	\$0.00	\$0.00	\$0.00	\$0.00	\$77.87
Vermillion	\$169.98	\$0.00	\$0.00	\$0.00	\$0.00	\$169.98
Wallace Twp	\$508.10	\$0.00	\$0.00	\$0.00	\$40.00	\$548.10
Walsham	\$315.94	\$0.00	\$0.00	\$0.00	\$0.00	\$315.94
DeKalb Co Sheriff	\$190.09	\$0.00	\$0.00	\$0.00	\$0.00	\$190.09
<b>Drug Task Force:</b>						
Trident	\$0.00	\$143,417.70	\$0.00	\$0.00	\$0.00	\$143,417.70
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTALS</b>	<b>\$483,639.00</b>	<b>\$199,134.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$77,695.36</b>	<b>\$760,469.33</b>
<b>(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						<b>\$760,469.33</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.



**ATTACHMENT C**

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

<b>DESCRIPTION</b>	<b>AMOUNT</b>
County Fee	\$628,351.22
DUI Equipment	\$14,016.67
Minor Room & Board	\$210.00
Transfer Fees	\$190.00
Police Vehicle Fund	\$7,365.05
	\$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 C TOTAL</b>	<b>\$650,132.94</b>

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"

[illegible]

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



**INDEPENDENT ACCOUNTANT'S REPORT  
ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER COMPLIANCE**

LaSalle County, Illinois Circuit Clerk  
LaSalle County Courthouse  
Ottawa, Illinois

**Compliance**

We have examined the LaSalle County, Illinois Circuit Clerk compliance with the requirements listed below during the year ended November 30, 2010. The management of LaSalle County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the LaSalle County, Illinois 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 Court Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the LaSalle County, Illinois 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 LaSalle County, Illinois Circuit Clerk's compliance with specified requirements.

In our opinion, the LaSalle County, Illinois 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 Over Compliance**

The management of the LaSalle County, Illinois 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 LaSalle County, Illinois 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 LaSalle County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the LaSalle County, Illinois Circuit Clerk's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of the 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.

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

*Wipfli LLP*

Mendota, Illinois  
June 6, 2011

**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**

LaSalle County, Illinois Circuit Clerk  
LaSalle County Courthouse  
Ottawa, Illinois

We have audited the Balance Sheet-Agency Fund of the LaSalle County, Illinois Circuit Clerk as of November 30, 2010 and have issued our report thereon dated June 6, 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 LaSalle County, Illinois 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 LaSalle County, Illinois Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the LaSalle County, Illinois Circuit Clerk's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.



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 over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, and, therefore, there can be no assurances that all such deficiencies have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control that we consider to be significant deficiencies. 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. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting. (see 10-01, 10-02, 10-03).

#### **Compliance and Other Matters**

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

LaSalle County, Illinois Circuit Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit LaSalle County, Illinois Circuit Clerk's response and, accordingly, we express no opinion on it.

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

*Wipfli LLP*

Mendota, Illinois  
June 6, 2011

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
November 30, 2010

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**Findings (10-01):**

Due to complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statement disclosures.

**Responses:**

Our current resources do not allow us to employ individuals who possess the expertise to prepare the required financial statement disclosures.

**Findings (10-02):**

There is a lack of segregation of duties among persons working with cash. The Bookkeeper prepares the deposit slip, takes deposits to bank, reconciles bank accounts, processes cash disbursements, signs and stamps disbursement checks, and can make manual adjustments in system. In addition, no review procedures have been designed or implemented to mitigate potential fraud opportunities.

**Responses:**

Our current resources do not allow us to employ enough individuals to entirely mitigate the risk that arises out of a lack of segregation of duties. We will utilize additional review procedures to help mitigate, but not entirely eliminate, this risk in the future.

**Findings (10-03):**

At the end of the fiscal year, the Circuit Clerk's trial balance was out of balance. The debits and credits did not match by an insignificant amount. In addition, the cash amount on the trial balance did not tie to the bank reconciliations by an insignificant amount.

**Responses:**

We have begun to work with our software vendor to identify where the discrepancy is located.