

**LASALLE COUNTY
CIRCUIT CLERK
FINANCIAL STATEMENTS**

November 30, 2008

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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 LaSalle County Circuit Clerk (an agency fund of LaSalle County, Illinois) as of and for the year ended November 30, 2008 as listed in the table of contents. These statements are the responsibility of the LaSalle County 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 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, 2008, 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 Circuit Clerk (an agency fund of LaSalle County, Illinois) as of November 30, 2008 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 1, 2009 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary 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 read in conjunction with this report in considering the results of our audit.

The LaSalle County 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 fiduciary fund. The accompanying supplemental information, included in Report J Annual Financial Report, is presented for purposes 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 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.

Lodge, Callahan, Van Osdel & Co, Ltd.

Mendota, Illinois
June 1, 2009

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
BALANCE SHEET
November 30, 2008

ASSETS

Cash	\$ 2,745,157
Deposits	150,000
Total assets	\$ 2,895,157

LIABILITIES

Liabilities:	
Fines	\$ 71,191
City Attorney	964
Miscellaneous	443
Clerk Fees	75,515
States Attorney	5,291
Sheriff Fees	4,298
Court Services Fees	4,793
Court Automation	20,329
Surcharge/Leads	348
Drivers Education	100
Violent Crime	3,774
Law Library	6,526
Judicial Security	15,538
Drug Enforcement	17,694
Restitution	27,605
Work Release	3,353
Probation	8,103
Document Storage	20,593
Domestic Violence	559
Lab Analysis	190
Traffic Safety School	1,995
Trauma Center	322
County Fee	52,974
State Fee	21,735
Medical Costs	2,075
DNA Identification	2,564
DUI Equipment	34,731
STD Test Costs	-
Spinal Cord Trust	127
T&CCSF	75
Lump Sum Surcharge	10,745
Clerk Op Add-Ons	1,183
Prisoner Review Board	126
Police Vehicle Fund	5,150
Bonds	1,534,477
Due to County - interest	9,204
Child Support	4,526
Trust-OSB A/C	925,941
Total liabilities	\$ 2,895,157

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, 2008

	November 30, 2007	Receipts	Disbursements	November 30, 2008
Fines	\$ 64,079	\$ 1,082,274	\$ 1,075,162	\$ 71,191
City Attorney	10,667	11,314	21,017	964
Nonstandard	0	56,410	53,226	3,184
Clerk Fees	86,798	1,037,575	1,048,858	75,515
States Attorney	4,396	74,608	73,713	5,291
Sheriff Fees	4,220	56,026	55,948	4,298
Court Services Fees	6,557	77,010	78,774	4,793
Court Automation	24,115	279,498	283,284	20,329
Surcharge/Leads	(1,465)	9,860	8,047	348
Drivers Education	172	8,060	8,132	100
Violent Crime	5,351	90,021	91,598	3,774
Law Library	7,488	85,891	86,853	6,526
Judicial Security	18,529	212,597	215,588	15,538
Drug Enforcement	23,808	425,731	431,845	17,694
Restitution	85,924	442,538	500,857	27,605
Work Release	2,010	41,038	39,695	3,353
Probation	12,213	121,574	125,684	8,103
Document Storage	23,785	282,783	285,975	20,593
Domestic Violence	535	11,683	11,659	559
Lab Analysis	200	2,550	2,560	190
Traffic Safety School	1,910	22,750	22,665	1,995
Trauma Center	1,170	16,573	17,421	322
Foreign Sheriff	0	34	34	0
County Fee	50,979	687,931	685,936	52,974
State Fee	21,267	290,441	289,973	21,735
Medical Costs	2,287	28,622	28,834	2,075
DNA Identification	1,834	33,704	32,974	2,564
Postage	72	2,096	2,126	42
DUI Equipment	25,952	357,583	348,804	34,731
School District Fee	50	1,070	1,020	100
STD Test Costs	0	20	20	0
Spinal Cord Trust	154	2,230	2,257	127
Highway Hire-Back	650	2,670	3,320	0
T&CCSF	148	1,956	2,029	75
Transfer Fee	0	(125)	(125)	0
Fire Prevention	0	7	7	0
Lump Sum Surcharge	13,971	219,592	222,818	10,745
Clerk Op Add-Ons	1,272	15,257	15,346	1,183
Prisoner Review Board	143	1,615	1,632	126
Police Vehicle Fund	6,310	66,022	67,182	5,150
Firetruck Lane	0	7	7	0
Bonds	1,533,034	5,102,371	5,100,928	1,534,477
Due to County - interest	8,406	22,825	22,027	9,204
Child Support	21,547	2,110,784	2,127,805	4,526
Trust-OSB A/C	904,699	21,242	0	925,941
Trust Account	42,388	0	42,388	0
Trust Account	311	0	311	0
Miscellaneous	750	0	3,633	(2,883)
Total	\$ 3,018,686	\$ 13,416,318	\$ 13,539,847	\$ 2,895,157

See Notes to Financial Statements.

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
NOTES TO FINANCIAL STATEMENTS
November 30, 2008

(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, 2008 are classified in the financial statements as follows:

	<u>Carrying Amount</u>
Cash in bank	\$2,745,157
Certificates of Deposit	150,000
Total	<u>\$2,895,157</u>

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
NOTES TO FINANCIAL STATEMENTS
November 30, 2008

(B) Cash and Deposits continued:

Cash and investments as of November 30, 2008 consist of the following:

	Statement of Net Assets
Deposits with financial institutions	\$2,745,157
Certificates of deposit	150,000
Total	\$2,895,157

Deposits:

Concentration of credit risk and Foreign Currency Risk:

As of November 30, 2008, the carrying amount of the deposits with financial institutions totaled \$2,895,157 with the bank balances totaling \$2,841,817. 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, 2008

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	\$1,073,438.18
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$279,498.11
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$36,790.14
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$282,782.60
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$15,257.00
F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$22,824.48 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$13,155.37 (3) OTHER \$19,961.02	SECTION F (1,2,3) TOTAL	\$55,940.87

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL \$1,743,706.90

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

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$51,000.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$962,599.18
(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 \$1,013,599.18

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	\$175,107.98
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$175,107.98

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	\$42,100.74
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL \$42,100.74

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$229,515.01
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$229,515.01

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$0.00

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 \$6,159.15

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F) TOTAL \$1,466,482.06

**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.)	\$2,110,784.40		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$12,146,523.84		
		SECTION A TOTAL	\$14,257,308.24
		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	\$544,166.20		
b. DRUG FINES	\$54,717.99		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$42,118.55		
e. OTHER (EMERGENCY RESPONSE)	\$40,265.45		
	SUBTOTAL 1-A,B,C,D,E	\$681,268.19	

1.1) DRUG TASK FORCE		\$0.00	
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2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$15,143.18		
b. DRUG FINES	\$273.50		
c. OTHER	\$539.53		
	SUBTOTAL 2-A,B,C	\$15,956.21	

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

TOTAL	\$697,224.40
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3) COUNTY

a. CRIMINAL FINES	\$138,578.11
b. TRAFFIC FINES	\$355,081.39
c. DRUG FINES	\$191,420.27
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$17,562.99
f. COUNTY BOATING FUND	\$0.00
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$698,657.08

SUBTOTAL 3-A,B,C,D,E,F,G	\$1,401,299.84
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* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON PAGE 9, ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3)	\$2,098,524.24
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4	

SUBTOTAL SECTION B(1,1.1, 2, 3) \$2,098,524.24
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE

1. DNR FUNDS TOTAL	\$25,608.00
2. ROAD FUND (OVERWEIGHTS)	\$8,146.39
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$123,085.18
5. STATE CRIME LABORATORY FUND	\$0.00
6. STATE POLICE DUI FUND	\$13,634.53
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$90,020.86
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,956.00
9. DRIVERS EDUCATION FUND	\$8,060.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$11,683.00
11. DRUG TREATMENT FUND	\$0.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$16,573.05
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$290,441.45
17. GENERAL REVENUE FUND	\$283,842.31
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$52,858.87
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$2,229.83
36. FIRE PREVENTION FUND	\$7.50
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	\$9,859.93
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$33,703.66
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$20,776.04
45. LUMP SUM SURCHARGE*	\$219,592.20
SUBTOTAL 4 (1-45)	\$1,212,078.80

SECTION B (1,1.1,2,3,4) TOTAL \$3,310,603.04
THIS AMOUNT FORWARDED TO PAGE 6

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$74,607.66
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$56,059.67	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$212,597.49	
	SUBTOTAL (2-a,b)	\$268,657.16
3. COUNTY LAW LIBRARY FUND		\$85,891.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$77,010.11
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$0.00	
b. JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$0.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$11,313.52
9. PROBATION AND COURT SERVICES FUND		\$121,574.22
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		\$2,550.00
13. ELECTRONIC MONITORING DEVICE FEE		
a. SUBSTANCE ABUSE SERVICES FUND	\$0.00	
b. WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$22,750.00
17. ARRESTEE'S MEDICAL COSTS FUND		\$28,621.53
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$20.00
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		\$1,070.00
	SECTION C TOTAL	\$694,065.20
THIS AMOUNT FORWARDED TO PAGE 6		

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$442,537.59
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$41,037.94	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$41,037.94
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		\$3,945.67
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$1,919,982.88	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$1,919,982.88
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$2,840,489.27	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$2,840,489.27
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.)		\$112,096.60

SECTION D TOTAL \$5,360,089.95
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$14,257,308.24
SECTION B TOTAL (FROM PAGE 4)	\$3,310,603.04
SECTION C TOTAL (FROM PAGE 5)	\$694,065.20
SECTION D TOTAL (FROM PAGE 6)	\$5,360,089.95
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$23,622,066.43

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

YES

NO

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

DESCRIPTION	AMOUNT
Maintenance	\$9.80
Mileage	\$1,829.38
Seminars	\$135.00
Association Dues	\$780.00
Office Supplie	\$2,853.51
Printing	\$551.46
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT A TOT,	\$6,159.15

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
Municipalities:						
Cedar Point	\$571.79	\$0.00	\$0.00	\$0.00	\$56.24	\$628.03
Dalzell	\$1,476.59	\$0.00	\$0.00	\$0.00	\$380.00	\$1,856.59
Earlville	\$3,673.41	\$165.68	\$0.00	\$187.40	\$440.00	\$4,466.49
Grand Ridge	\$3,745.55	\$0.00	\$0.00	\$0.00	\$527.36	\$4,272.91
Kangley	\$3,092.05	\$0.00	\$0.00	\$200.00	\$440.00	\$3,732.05
LaSalle	\$81,477.04	\$10,775.70	\$0.00	\$5,271.71	\$6,207.11	\$103,731.56
Leland	\$2,310.85	\$0.00	\$0.00	\$100.00	\$120.00	\$2,530.85
Lostant	\$2,098.32	\$0.00	\$0.00	\$250.00	\$360.00	\$2,708.32
Marseilles	\$32,122.99	\$4,274.96	\$0.00	\$3,671.80	\$2,101.73	\$42,171.48
Mendota	\$43,810.82	\$3,443.60	\$0.00	\$2,171.21	\$3,783.66	\$53,209.29
Naplate	\$1,262.15	\$0.00	\$0.00	\$243.89	\$200.00	\$1,706.04
Oglesby	\$11,504.64	\$2,132.71	\$0.00	\$663.42	\$1,040.00	\$15,340.77
Ottawa	\$162,241.09	\$19,112.87	\$0.00	\$11,834.05	\$9,796.88	\$202,984.89
Peru	\$90,357.92	\$3,959.07	\$0.00	\$11,381.33	\$6,640.93	\$112,339.25
Rutland	\$1,819.65	\$0.00	\$0.00	\$0.00	\$460.00	\$2,279.65
Ransom	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
Sandwich	\$429.42	\$0.00	\$0.00	\$269.28	\$20.00	\$718.70
Seneca	\$7,472.84	\$760.49	\$0.00	\$345.32	\$842.86	\$9,421.51
Sheridan	\$11,067.57	\$792.42	\$0.00	\$1,054.56	\$1,297.73	\$14,212.28
Somonauk	\$7,899.66	\$0.00	\$0.00	\$300.00	\$1,044.33	\$9,243.99
Streator	\$64,063.67	\$6,205.91	\$0.00	\$3,653.92	\$3,782.02	\$77,705.52
Tonica	\$3,444.32	\$0.00	\$0.00	\$0.00	\$140.00	\$3,584.32
Utica	\$8,163.86	\$3,094.58	\$0.00	\$520.66	\$584.60	\$12,363.70
Townships & Special Districts:						
Crime Reduc Tm	\$3,511.90	\$273.50	\$0.00	\$100.00	\$439.53	\$4,324.93
Brookfield Twp	\$284.80	\$0.00	\$0.00	\$0.00	\$0.00	\$284.80
Bruce Twp	\$140.17	\$0.00	\$0.00	\$0.00	\$0.00	\$140.17
Dayton Twp	\$1,654.37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,654.37
Eagle Twp	\$301.79	\$0.00	\$0.00	\$0.00	\$0.00	\$301.79
Earl Twp	\$474.72	\$0.00	\$0.00	\$0.00	\$0.00	\$474.72
Eden Twp	\$112.14	\$0.00	\$0.00	\$0.00	\$0.00	\$112.14
Fall River Twp	\$43.59	\$0.00	\$0.00	\$0.00	\$0.00	\$43.59
Farm Ridge Twp	\$406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$406.00
Grand Rapids Twp	\$33.37	\$0.00	\$0.00	\$0.00	\$0.00	\$33.37
Hope Twp	\$33.37	\$0.00	\$0.00	\$0.00	\$0.00	\$33.37
Manlius Twp	\$349.33	\$0.00	\$0.00	\$0.00	\$0.00	\$349.33
Meriden Twp	\$140.17	\$0.00	\$0.00	\$0.00	\$0.00	\$140.17
Mission Twp	\$313.06	\$0.00	\$0.00	\$0.00	\$0.00	\$313.06
Northville Twp	\$2,697.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,697.75
Ophir Twp	\$303.29	\$0.00	\$0.00	\$0.00	\$0.00	\$303.29
Osage Twp	\$233.62	\$0.00	\$0.00	\$0.00	\$0.00	\$233.62
Ottawa Twp	\$650.16	\$0.00	\$0.00	\$0.00	\$0.00	\$650.16
Otter Creek Twp	\$780.98	\$0.00	\$0.00	\$0.00	\$0.00	\$780.98
Peru Twp	\$59.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59.00
Rutland Twp	\$95.67	\$0.00	\$0.00	\$0.00	\$0.00	\$95.67
Serena Twp	\$761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$761.25
South Ottawa Twp	\$79.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79.00
Troy Grove Twp	\$852.18	\$0.00	\$0.00	\$0.00	\$0.00	\$852.18
Vermillion Twp	\$104.59	\$0.00	\$0.00	\$0.00	\$0.00	\$104.59
Wallace Twp	\$711.34	\$0.00	\$0.00	\$0.00	\$0.00	\$711.34
Waltham Twp	\$15.57	\$0.00	\$0.00	\$0.00	\$0.00	\$15.57
	\$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
SUBTOTALS	\$559,309.38	\$54,991.49	\$0.00	\$42,218.55	\$40,704.98	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$697,224.40

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"

[illegible]

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 E

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

[illegible]

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

**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 Circuit Clerk
LaSalle County Courthouse
Ottawa, Illinois

We have audited the financial statements of the LaSalle County Circuit Clerk (an agency fund of LaSalle County, Illinois) as of November 30, 2008 and have issued our report thereon dated June 1, 2009. 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 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 Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the LaSalle 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 deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we considered the deficiencies in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting (see 08-01, 08-02, 08-03).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LaSalle County 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 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 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.

L. J. Van Osdel } Co., Ltd.

Mendota, Illinois
June 1, 2009

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

LaSalle County Circuit Clerk
LaSalle County Courthouse
Ottawa, Illinois

We have examined the LaSalle County Circuit Clerk compliance with the requirements listed below during the year ended November 30, 2008. The management of LaSalle County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the LaSalle 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 Court 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 Circuit Clerk's compliance with those requirements 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 Circuit Clerk's compliance with specified requirements.

In our opinion, the LaSalle County Circuit Clerk complied, in all material respects, with the aforementioned requirements during the year ended November 30, 2008.

Internal Control Over Compliance

The management of the LaSalle County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grant agreements, and other matters. In planning and performing our examination, we considered the LaSalle County Circuit Clerk's internal control over compliance with the aforementioned requirements 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 Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the LaSalle 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 aforementioned requirements 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 aforementioned requirements 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 an aforementioned requirement will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance with the aforementioned requirements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we considered the deficiencies in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting (see 08-01, 08-02, 08-03).

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.



Mendota, Illinois
June 1, 2009

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
SCHEDULE OF FINDINGS AND RESPONSES
November 30, 2008

Findings (08-01):

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 (08-02):

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 (08-03):

During the audit, we noted that five cases we tested were not properly assessed according to State statute and correspondingly, the correct fees were not properly distributed. The amounts of fees not properly assessed and distributed were insignificant to the financial statements taken as a whole.

Responses:

Care will be given to the calculation of proper assessments. We agree, the amounts improperly assessed and distributed were insignificant to the financial statements taken as a whole.