

**LASALLE COUNTY, ILLINOIS  
CIRCUIT CLERK  
(A Department of LaSalle County, Illinois)**

**Agency Fund  
Financial Statement**

Year ended November 30, 2013

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## INDEPENDENT AUDITOR'S REPORT

LaSalle County Circuit Clerk  
LaSalle County Courthouse  
Ottawa, Illinois

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the agency fund of the LaSalle County, Illinois Circuit Clerk, (a department of LaSalle County, Illinois), as of November 30, 2013, and the related notes to the financial statement, as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to error or fraud.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statement referred to above presents fairly in all material respects the financial position of the Circuit Clerk's agency fund of LaSalle County, Illinois as of November 30, 2013, in conformity with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 1, the financial statement presents only the agency fund of the Circuit Clerk and does not purport to, and does not, present fairly the financial position of LaSalle County, Illinois as of November 30, 2013 in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statement of the agency fund. The Statement of Changes in Assets and Liabilities – Agency Fund and Report J are supplementary information and are presented for the purpose of additional analysis and are not a required part of the financial statement. Report J provides relevant information that is not provided by the agency fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of the Illinois Courts. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The Statement of Changes in Assets and Liabilities – Agency Fund and Report J have been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the fund statement itself, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the Statement of Changes in Assets and Liabilities – Agency Fund and Report J are fairly stated in all material respects, in relation to the financial statement taken as a whole.

### **Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards* we have also issued a report dated April 1, 2014 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. 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* in considering the Circuit Clerk's internal control over financial reporting and compliance.

*Wipfli LLP*

Mendota, Illinois  
April 17, 2014

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**BALANCE SHEET**  
**November 30, 2013**

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**ASSETS**

Cash	\$1,312,572
Deposits	25,498
<b>Total assets</b>	<b>\$1,338,070</b>

**LIABILITIES**

Liabilities:	
Agency funds due to others	\$1,338,070
<b>Total liabilities</b>	<b>\$1,338,070</b>

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**NOTES TO FINANCIAL STATEMENT**

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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, 2013 are classified in the financial statement as follows:

	<b>Carrying Amount</b>
Cash in bank	\$1,312,572
Certificates of Deposit	25,498
<b>Total</b>	<b>\$1,338,070</b>

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**NOTES TO FINANCIAL STATEMENT**

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

Cash and investments as of November 30, 2013 consist of the following:

	<b>Statement of Net Position</b>
Deposits with financial institutions	\$1,338,070

**Deposits:**

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

As of November 30, 2013, the carrying amount of the deposits with financial institutions totaled \$1,338,070 with the bank balances totaling \$1,592,147 of which \$235,614 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the government'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.

**LASALLE COUNTY CIRCUIT CLERK**  
**(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
November 30, 2013

	November 30, 2012	Receipts	Disbursements	November 30, 2013
<b>ASSETS</b>				
Cash	\$1,731,021	\$18,594,015	\$19,012,464	\$1,312,572
Deposits	25,304	194	0	25,498
<b>Total assets</b>	<b>\$1,756,325</b>	<b>\$18,594,209</b>	<b>\$19,012,464</b>	<b>\$1,338,070</b>
<b>LIABILITIES</b>				
Liabilities:				
Agency funds due to others	1,756,325	11,769,858	12,188,113	1,338,070
<b>Total liabilities</b>	<b>\$1,756,325</b>	<b>\$11,769,858</b>	<b>\$12,188,113</b>	<b>\$1,338,070</b>

REPORT J  
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT  
13TH JUDICIAL CIRCUIT, LASALLE COUNTY  
FISCAL YEAR ENDING NOVEMBER, 2013

PART I - REVENUE OF CLERK'S OFFICE

<b>A. CLERK'S FEES AND COSTS RECEIVED</b>	<b>SECTION A TOTAL</b>	<b>\$884,766.71</b>
(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Sheriff's Office, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)		
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$222,636.69</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$14,966.68</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$221,201.48</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$39,000.50</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$0.00</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$144.75	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$23,556.10	
(3) OTHER	\$0.00	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$23,700.85</b>

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL    \$1,406,272.91

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

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$59,336.46
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$987,528.35
(3) NUMBER OF STAFF POSITIONS:		
	(i) FULL-TIME:	30
	(ii) PART TIME:	9

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

SECTION A (1,2) TOTAL \$1,046,862.81

**B. AUTOMATION EXPENSES**

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND \$226,953.83

(2) PAID FROM COUNTY GENERAL FUND \$0.00  
SECTION B (1,2) TOTAL \$226,953.83

**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 \$37,128.57

(2) PAID FROM COUNTY GENERAL FUND \$0.00  
SECTION C (1,2) TOTAL \$37,128.57

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND \$200,226.00

(2) PAID FROM COUNTY GENERAL FUND \$0.00  
SECTION D (1,2) TOTAL \$200,226.00

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

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

SECTION E TOTAL \$17,960.13

**F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND**

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

SECTION F TOTAL \$0.00

**G. ALL OTHER CLERK'S OFFICE EXPENSES**

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR AMOUNTS ON ATTACHMENT A.)

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

SECTION G TOTAL \$7,271.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$1,636,462.17

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

**A. MAINTENANCE AND CHILD SUPPORT**

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$1,167,435.11
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$12,572,083.54
	<b>SECTION A TOTAL</b> <b>\$13,739,518.65</b>
	THIS AMOUNT FORWARDED TO PAGE 7

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

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

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

a. ALL EXCEPT DRUG FINES	\$459,325.49
b. DRUG FINES	\$42,540.58
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$98,065.31
	<b>SUBTOTAL 1-a,b,c,d,e</b> <b>\$599,931.38</b>

1.1) DRUG TASK FORCE	\$12,762.83
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**2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)**

a. ALL EXCEPT DRUG FINES	\$7,149.89
b. DRUG FINES	\$0.00
c. OTHER	\$1,236.57
	<b>SUBTOTAL 2-a,b,c</b> <b>\$8,386.26</b>
	<b>TOTAL</b> <b>\$621,080.47</b>

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

**3) COUNTY**

a. CRIMINAL FINES	\$278,651.39
b. TRAFFIC FINES	\$277,385.05
c. DRUG FINES	\$5,059.15
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)	\$782,622.90
	<b>SUBTOTAL 3-a,b,c,d,e,f,g</b> <b>\$1,343,918.49</b>

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3)	\$1,964,998.96
	THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

## 4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$36,892.82
2. ROAD FUND (OVERWEIGHTS)	\$3,390.29
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$100,914.51
5. STATE CRIME LABORATORY FUND	\$8,100.00
6. STATE POLICE DUI FUND	\$10,178.08
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$89,768.10
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$492.00
9. DRIVERS EDUCATION FUND	\$37,345.69
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$9,510.38
11. DRUG TREATMENT FUND	\$43,472.16
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$40,523.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$270,591.08
17. GENERAL REVENUE FUND	\$254,249.17
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$40,938.04
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	\$3,780.00
36. FIRE PREVENTION FUND	\$11,639.15
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	\$3,505.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$42,192.50
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$42,050.00
45. LUMP SUM SURCHARGE*	\$176,389.64

SUBTOTAL 4 (1-45) \$ 1,205,921.61

THIS AMOUNT FORWARDED TO PAGE 5

\*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/08.

SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,964,988.96  
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

## 4) STATE (Funds 46-999)

SUBTOTAL 4 (1-46) \$1,206,921.61

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARBONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$11,751.17
54. FORECLOSURE PREVENTION PROGRAM FUND	\$19,150.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$0.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$1,467.52
63. ROADSIDE MEMORIAL FUND	\$0.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$60.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$123,172.51
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$175.00
72. STATE POLICE VEHICLE FUND	\$12,747.21
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$2,790.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$4,277.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$11,535.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$16,900.00
999. OTHER (ITEMIZE ON ATTACHMENT D)	\$1,151.78
SUBTOTAL 4 (46-999)	\$205,197.19

SUBTOTAL 4 (1-999) \$1,411,118.80

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 3,376,117.76  
 THIS AMOUNT FORWARDED TO PAGE 7

## C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$81,336.59	
(b) RECORDS AUTOMATION FUND	\$9,764.81	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$91,101.40</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$82,645.48	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$200,908.82	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$283,554.30</b>
3. COUNTY LAW LIBRARY FUND		\$61,802.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$55,179.49
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		\$22,494.48
9. PROBATION AND COURT SERVICES FUND		\$206,244.37
10. DISPUTE RESOLUTION FUND		
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		\$630.00
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		\$29,994.35
17. COUNTY JAIL MEDICAL COSTS FUND		\$25,755.82
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 (ITEMIZE ON ATTACHMENT E)		\$0.00
	<b>SECTION C TOTAL</b>	<b>\$776,756.21</b>
	THIS AMOUNT FORWARDED TO PAGE 7	

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

## D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)	\$302,469.47
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$30,563.53
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00
SUBTOTAL (2-a,b)	\$30,563.53
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT	\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY	\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE	\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:	
a. FROM JUDICIAL SALES	\$0.00
b. FROM ALL OTHER CASE CATEGORIES	\$0.00
SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"	\$52.00
8. REFUND AND RETURNS	
a. BAIL	\$1,301,439.31
b. OTHER	\$0.00
SUBTOTAL (8-a,b)	\$1,301,439.31
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)	\$195,804.86
SECTION D TOTAL	\$1,830,329.17
THIS AMOUNT FORWARDED TO SECTION D BELOW	
SECTION A TOTAL (FROM PAGE 3)	\$13,739,518.65
SECTION B TOTAL (FROM PAGE 5)	\$3,376,117.76
SECTION C TOTAL (FROM PAGE 6)	\$776,756.21
SECTION D TOTAL (FROM PAGE 7)	\$1,830,329.17
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$19,722,721.79

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

YES NO 

Please indicate the Month your fiscal year ends.

MONTH:

**ATTACHMENT A**

**LINE ITEM BREAKDOWN OF PART II, G.: ALL OTHER CLERK'S OFFICE EXPENSES**

THIS TOTAL SHOULD MATCH PART II - SECTION G 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	CRIME LAB	CRIME LAB DUI	CRIME OTHER	TOTALS
City of Earlville	\$6,218.61	\$123.01	\$0.00	\$1,653.37	\$7,992.99
City of Grand Ridge	\$0.00	\$165.00	\$0.00	\$0.00	\$165.00
City of LaSalle	\$72,184.25	\$19,880.59	\$0.00	\$14,104.67	\$106,148.71
City of Leland	\$0.00	\$130.12	\$0.00	\$220.00	\$360.12
City of Marseilles	\$23,329.15	\$1,168.51	\$0.00	\$5,644.71	\$30,140.37
City of Mendota	\$34,589.40	\$2,089.18	\$0.00	\$9,541.22	\$46,218.78
City of Oglesby	\$23,732.60	\$1,126.15	\$0.00	\$3,449.81	\$28,308.56
City of Ottawa	\$147,594.86	\$5,205.06	\$0.00	\$28,781.58	\$181,681.90
City of Peru	\$55,427.80	\$8,829.82	\$0.00	\$14,880.93	\$79,038.55
City of Sandwich	\$1,471.58	\$0.00	\$0.00	\$1,260.50	\$2,732.08
City of Senica	\$7,557.06	\$626.00	\$0.00	\$1,980.43	\$10,143.49
City of Streator	\$45,816.09	\$2,009.78	\$0.00	\$11,487.79	\$59,314.66
Village of Cedar Point	\$1,388.64	\$0.00	\$0.00	\$180.00	\$1,568.64
Village of Dalzell	\$3,115.00	\$0.00	\$0.00	\$600.00	\$3,715.00
Village of Grand Ridge	\$0,737.22	\$0.00	\$0.00	\$1,200.28	\$7,937.50
Village of Kankley	\$446.27	\$0.00	\$0.00	\$0.00	\$446.27
Village of Leland	\$1,325.63	\$0.00	\$0.00	\$88.00	\$1,413.63
Village of Lostant	\$14,237.09	\$666.38	\$0.00	\$903.47	\$15,808.94
Village of Neptune	\$208.23	\$0.00	\$0.00	\$110.00	\$318.23
Village of Rutland	\$355.99	\$0.00	\$0.00	\$80.00	\$436.99
Village of Sheridan	\$4,702.58	\$258.00	\$0.00	\$790.31	\$5,750.89
Village of Somonauk	\$5,133.84	\$0.00	\$0.00	\$777.82	\$6,911.46
Village of Tonica	\$1,302.48	\$0.00	\$0.00	\$338.69	\$1,641.17
Village of Utica	\$2,454.42	\$183.00	\$0.00	\$231.53	\$2,868.95
Crime Reduction Team	\$789.54	\$0.00	\$0.00	\$40.00	\$839.54
LaSalle Police Department	\$0.00	\$4,177.60	\$0.00	\$0.00	\$4,177.60
Safe	\$0.00	\$0.00	\$0.00	\$140.00	\$140.00
Trident	\$98.56	\$7,467.13	\$0.00	\$20.00	\$7,606.69
Adams Township	\$288.36	\$0.00	\$0.00	\$0.00	\$288.36
Allen Township	\$33.37	\$0.00	\$0.00	\$0.00	\$33.37
Brookfield Township	\$51.17	\$0.00	\$0.00	\$0.00	\$51.17
Bruce Township	\$480.22	\$0.00	\$0.00	\$0.00	\$480.22
Dayton Township	\$406.73	\$0.00	\$0.00	\$0.00	\$406.73
Dimmick Township	\$83.66	\$0.00	\$0.00	\$0.00	\$83.66
Eagle Township	\$211.78	\$0.00	\$0.00	\$0.00	\$211.78
Earl Township	\$51.17	\$0.00	\$0.00	\$0.00	\$51.17
Fall River Township	\$292.81	\$0.00	\$0.00	\$0.00	\$292.81
Farm Ridge Township	\$152.63	\$0.00	\$0.00	\$0.00	\$152.63
Freedom Township	\$339.42	\$0.00	\$0.00	\$0.00	\$339.42
Grand Rapids Township	\$215.09	\$0.00	\$0.00	\$0.00	\$215.09
Manlius Township	\$750.42	\$0.00	\$0.00	\$0.00	\$750.42
Mendota Township	\$574.05	\$0.00	\$0.00	\$0.00	\$574.05
Miller Township	\$83.66	\$0.00	\$0.00	\$0.00	\$83.66
Mission Township	\$98.94	\$0.00	\$0.00	\$0.00	\$98.94
Northville Township	\$1,139.77	\$0.00	\$0.00	\$0.00	\$1,139.77
Ophir Township	\$12.00	\$0.00	\$0.00	\$0.00	\$12.00
Osage Township	\$45.83	\$0.00	\$0.00	\$0.00	\$45.83
Ottawa Township	\$163.76	\$0.00	\$0.00	\$0.00	\$163.76
Richland Township	\$33.37	\$0.00	\$0.00	\$0.00	\$33.37
Rutland Township	\$28.03	\$0.00	\$0.00	\$0.00	\$28.03
Serena Township	\$588.15	\$0.00	\$0.00	\$0.00	\$588.15
Troy Grove Township	\$448.12	\$0.00	\$0.00	\$0.00	\$448.12
Utica Township	\$321.73	\$0.00	\$0.00	\$0.00	\$321.73
Wallace Township	\$356.45	\$0.00	\$0.00	\$0.00	\$356.45
School District Five	\$0.00	\$0.00	\$0.00	\$1,296.57	\$1,296.57

SUBTOTALS \$467,373.28 \$64,205.31 \$0.00 \$0.00 \$99,501.88  
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS \$621,080.47

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

**ATTACHMENT C**

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

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) 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) 999: "OTHER"**

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.

**ATTACHMENT E**

**LINE ITEM BREAKDOWN OF PART III. C. (22): "OTHER"**

THIS TOTAL SHOULD MATCH PART III - SECTION C. (22) (Other) TOTAL ON PAGE 6.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY  
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

**ATTACHMENT F**

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

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY  
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the agency fund of the LaSalle County, Illinois Circuit Clerk as of November 30, 2013, and the related notes to the financial statement, which collectively comprise the LaSalle County, Illinois Circuit Clerk basic financial statement and have issued our report thereon dated April 17, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered LaSalle County, Illinois Circuit Clerk's internal control (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of LaSalle County, Illinois Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of LaSalle County, Illinois Circuit Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below that we consider to be significant deficiencies identified as items 13-01, 13-02 and 13-03.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether LaSalle County, Illinois Circuit Clerk's financial statement 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*.

### **Response to Findings**

LaSalle County, Illinois Circuit Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings. LaSalle County, Illinois Circuit Clerk's responses were not subjected to the auditing procedures applied in the audit of financial statement and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Wipfli LLP*

Mendota, Illinois  
April 17, 2014

**INDEPENDENT AUDITOR'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's compliance with the requirements listed below during the year ended November 30, 2013. The management of the 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 has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Court Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and accordingly, including examining, on a test basis, evidence about the LaSalle County, Illinois Circuit Clerk's compliance with those requirement listed above and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion on compliance for each of the compliance requirements noted

above. However, our examination does not provide a legal determination on the 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 above during the year ended November 30, 2013.

#### Internal Control

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 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 and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* in an entity's internal control over compliance 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 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 deficiencies, 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  
April 17, 2014

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

November 30, 2013

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**Findings (13-01):**

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 (13-02):**

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 (13-03):**

The Circuit Clerk does not prepare an accurate trial balance indicating the liabilities for their cash balances.

**Responses:**

The Circuit Clerk will devote resources to identifying the difference and begin steps to create a trial balance.