

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK

Agency Fund
Financial Statements

November 30, 2011

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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, 2011, as listed in the table of contents. These financial 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 present only the Agency Fund of the Circuit Clerk and do not purport to, and do not, present fairly the financial position and the changes in financial position of LaSalle County, Illinois as of November 30, 2011 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial 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, 2011 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 7, 2012 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 for the agency fund 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 Statement of Changes in Assets and Liabilities – Agency Fund and Report J are supplemental information and are presented for the purpose of additional analysis and are not required parts of the financial statements. Report J provides relevant information that is not provided by the agency fund financial statements, 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 statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 and should not be used by anyone other than these specified parties.

Wipfli LLP

Mendota, Illinois
June 7, 2012

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
BALANCE SHEET
November 30, 2011

ASSETS	
Cash	\$2,109,761
Deposits	25,159
Total assets	\$2,134,920
LIABILITIES	
Liabilities:	
Bonds	\$1,720,581
City Attorney	909
Clerk Fees	63,830
Clerk Operations and Administration	3,098
County Fee	52,009
Court Automation	17,821
Court Services Fees	3,959
DNA Identification	3,092
Document Storage	17,719
Domestic Violence	1,052
Drivers Education	3,072
Drug Crime Lab	200
Drug Enforcement	12,042
Drug Treatment	653
Due to County - interest	11,183
DUI Equipment	24,718
Failure to Appear	11,027
Fines	75,136
Fire Prevention	825
Fire Truck Revolving Loan	815
Foreclosure Prevention Program	2,050
Highway Hire-Back	810
Illinois State Police Operations Assistance	9,275
Judicial Security	15,688
Juvenile Expungment	939
Lab Analysis	90
Law Library	5,044
Lump Sum Surcharge	8,353
Medical Costs	1,826
Miscellaneous	17,540
Police Vehicle Fund	4,505
Prisoner Review Board	106
Probation	10,245
Public Defender	43
Restitution	(6,702)
School District Fee	150
Sheriff Fees	4,128
Spinal Cord Trust	\$220
State Fee	20,933
State Police Services	637
States Attorney	4,818
Surcharge/Leads	212
T&CCSF	20
Traffic Safety School	2,875
Trauma Center	2,075
Violent Crime	3,012
Work Release	2,287
Total liabilities	\$2,134,920

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, 2011

	November 30, 2010	Receipts	Disbursements	November 30, 2011
Abandon Residential Property Relief	\$0	\$14	\$14	\$0
Anti-crime Fund	0	100	100	0
Bonds	1,534,536	5,133,896	4,947,851	1,720,581
City Attorney	609	9,816	9,516	909
Clerk Fees	68,611	949,924	954,705	63,830
Clerk Operations and Administration	1,763	32,332	30,997	3,098
County Fee	58,501	644,146	650,638	52,009
Court Automation	18,664	236,309	237,152	17,821
Court Services Fees	4,543	60,943	61,527	3,959
DNA Identification	522	39,878	37,308	3,092
Document Storage	18,412	234,589	235,282	17,719
Domestic Violence	717	12,577	12,242	1,052
Drivers Education	2,227	27,627	26,782	3,072
Drug Crime Lab	0	4,200	4,000	200
Drug Enforcement	32,559	469,769	490,286	12,042
Drug Treatment	0	30,566	29,913	653
Due to County - interest	10,264	3,947	3,028	11,183
DUI Equipment	26,713	358,555	360,550	24,718
Failure to Appear	0	35,769	24,742	11,027
Fines	70,233	910,753	905,850	75,136
Fire Prevention	0	7,714	6,889	825
Fire Truck Revolving Loan	0	7,780	6,965	815
Foreclosure Prevention Program	2,059	26,000	26,009	2,050
Highway Hire-Back	745	4,000	3,935	810
Home Confinement	0	0	0	0
Illinois State Police Operations Assistance	7,789	109,315	107,829	9,275
Judicial Security	17,069	218,937	220,318	15,688
Juvenile Expungment	0	9,694	8,755	939
Lab Analysis	80	1,480	1,470	90
Law Library	5,356	72,722	73,034	5,044
Lump Sum Surcharge	10,277	241,870	243,794	8,353
Maintenance and Child Support	0	1,397,329	1,397,329	0
Maintenance and Child Support Administrative Fees	0	32,328	32,328	0
Medical Costs	1,531	26,699	26,404	1,826
Miscellaneous	31,022	11,773	25,255	17,540
Police Vehicle Fund	4,758	57,311	57,564	4,505
Prisoner Review Board	118	1,412	1,424	106
Probation	8,698	143,321	141,774	10,245
Public Defender	43	0	0	43
Restitution	(6,083)	215,379	215,998	(6,702)
School District Fee	50	500	400	150
Sheriff Fees	3,997	52,323	52,192	4,128
Spiral Cord Trust	230	3,556	3,566	220
State Fee	23,884	276,486	279,437	20,933
State Police Services	0	7,408	6,771	637
States Attorney	5,843	66,955	67,980	4,818
STD Test Costs	0	10	10	0
Surcharge/Leads	264	3,286	3,338	212
T&CCSF	16	423	419	20
Traffic Safety School	2,963	33,180	33,268	2,875
Trauma Center	224	21,390	19,539	2,075
Trauma Fund - Handling	100	35	135	0
Violent Crime	6,260	90,909	94,157	3,012
Work Release	2,063	37,911	37,687	2,287
 Total	 \$1,978,230	 \$12,375,146	 \$12,218,456	 \$2,134,920

See Notes to Financial Statements.

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
NOTES TO FINANCIAL STATEMENTS
November 30, 2011

(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, 2011 are classified in the financial statements as follows:

	Carrying Amount
Cash in bank	\$2,109,761
Certificates of Deposit	25,159
Total	\$2,134,920

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

November 30, 2011

(B) Cash and Deposits (continued):

Cash and investments as of November 30, 2011 consist of the following:

	Statement of Net Assets
Deposits with financial institutions	\$2,134,920

Deposits:

Concentration of credit risk and Foreign Currency Risk:

As of November 30, 2011, the carrying amount of the deposits with financial institutions totaled \$2,134,920 with the bank balances totaling \$2,319,803. 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, LA SALLE COUNTY, ILLINOIS
FISCAL YEAR ENDING NOVEMBER 30, 2011

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$973,961.27
(Include the various fees in the Clerks of Courts Act Section 27-1a through 27-2a. Other clerk's fees not allocable to a specific fund are also reported in this total. They include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fund, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$236,308.67
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$28,258.69
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$234,589.08
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$32,327.50
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$0.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$3,946.55	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$21,949.93	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$25,896.48

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$1,531,341.69

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$55,983.66
(2) DEPUTY AND ALL OTHER CLERKS		
OFFICE PERSONNEL		\$1,007,669.45

(3) NUMBER OF STAFF POSITIONS	(i) FULL-TIME	30
	(ii) PART TIME	3

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

SECTION A (1,2) TOTAL \$1,063,623.11

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		\$200,378.78
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(2) PAID FROM COUNTY GENERAL FUND		\$0.00
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SECTION B (1,2) TOTAL \$200,378.78

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		\$47,546.71
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(2) PAID FROM COUNTY GENERAL FUND		\$0.00
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SECTION C (1,2) TOTAL \$47,546.71

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND		\$193,718.36
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(2) PAID FROM COUNTY GENERAL FUND		\$0.00
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SECTION D (1,2) TOTAL \$193,718.36

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$7,872.16

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 \$5,371.28

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$1,516,510.40

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 entered without recourse and forwarded to obligee or public office)	\$1,397,328.97	
2) STATE DISBURSEMENT UNIT (Enter the total amount reported by the State Disbursement Unit)	\$11,554,058.57	SECTION A TOTAL \$12,951,387.54 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	\$481,669.23
b. DRUG FINES	\$65,269.54
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$86,223.00
	SUBTOTAL 1-a,b,c,d,e \$633,161.77

1.1) DRUG TASK FORCE	\$10,836.00
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2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$5,520.53
b. DRUG FINES	\$0.00
c. OTHER	\$350.00
	SUBTOTAL 2-a,b,c \$5,870.53

TOTAL \$650,069.16

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

3) COUNTY

a. CRIMINAL FINES	\$343,014.87
b. TRAFFIC FINES	\$279,465.87
c. DRUG FINES	\$4,550.05
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)	\$687,149.00
	SUBTOTAL 3-a,b,c,d,e,f,g \$1,314,160.69

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$1,964,249.87
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$34,686.99
2. ROAD FUND (OVERWEIGHTS)	\$12,823.64
3. STATE TOLL HIGHWAY AUTORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$111,961.32
5. STATE CRIME LABORATORY FUND	\$4,000.00
6. STATE POLICE DUI FUND	\$14,522.54
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$94,157.38
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$419.00
9. DRIVERS EDUCATION FUND	\$26,782.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$11,070.00
11. DRUG TREATMENT FUND	\$29,913.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$19,860.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$279,435.88
17. GENERAL REVENUE FUND	\$277,518.63
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$60,800.76
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$3,566.00
36. FIRE PREVENTION FUND	\$6,889.00
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	\$3,338.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$39,621.63
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUN	\$14.00
45. LUMP SUM SURCHARGE*	\$243,769.62

SUBTOTAL 4 (1-45) \$ 1,275,149.39

THIS AMOUNT FORWARDED TO PAGE 5

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

SUBTOTAL SECTION B(1,1,2,3) \$1,964,249.87
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45) \$1,275,149.39
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
49. CHILD 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	\$6,965.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$26,050.00
55. FTA WARRANT FEE (STATE POLICE)	\$490.00
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	\$1,423.71
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	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$107,829.00
71. STATE POLICE STREETGANG RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$13,037.07
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$3,940.00
74. VEHICLE INSPECTION FUND	\$0.00
999. OTHER (ITEMIZE ON ATTACHMENT D)	\$7,029.11
SUBTOTAL 4 (46-999)	\$166,763.89
SUBTOTAL 4 (1-999)	\$1,441,913.28
SUBTOTAL SECTION B (1,1,2,3,4) TOTAL	\$3,406,183.15
THIS AMOUNT FORWARDED TO PAG	

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$76,735.16
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$60,395.45	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$220,318.51	
	SUBTOTAL (2-a,b)	\$280,713.96
3. COUNTY LAW LIBRARY FUND		\$73,034.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$61,527.48
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		\$9,576.41
9. PROBATION AND COURT SERVICES FUND		\$143,222.01
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		\$1,470.00
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		\$33,267.67
17. COUNTY JAIL MEDICAL COSTS FUND		\$26,394.27
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$10.00
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		\$0.00
	SECTION C TOTAL	\$705,950.96
	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)	\$215,860.70
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$37,686.62
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00
SUBTOTAL (2-a,b)	\$37,686.62
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	\$232,869.73
b. FROM ALL OTHER CASE CATEGORIES	\$0.00
SUBTOTAL (6-a,b)	\$232,869.73
7. REIMBURSEMENTS/CONTRIBUTIONS TO A 'LOCAL ANTI-CRIME PROGRAM'	\$100.00
8. REFUND AND RETURNS	
a. BAIL	\$1,280,413.50
b. OTHER	\$0.00
SUBTOTAL (8-a,b)	\$1,280,413.50
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON 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.)	\$110,496.20 pg 12

SECTION D TOTAL \$1,877,426.75
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$12,951,397.64
SECTION B TOTAL (FROM PAGE 5)	\$3,406,163.15
SECTION C TOTAL (FROM PAGE 6)	\$705,950.96
SECTION D TOTAL (FROM PAGE 7)	\$1,877,426.75
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$18,940,938.40

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 CRIME LAB LAB DUI OTHER				TOTALS
	DRUG	DRUG	CRIME LAB	DUI	OTHER		
CEDAR POINT	\$238.73	\$0.00	\$0.00	\$0.00	\$40.00	\$278.73	
DALZELL	\$16,052.72	\$0.00	\$0.00	\$0.00	\$1,640.00	\$17,692.72	
EARLVILLE	\$7,698.70	\$648.38	\$0.00	\$0.00	\$2,040.87	\$10,385.85	
GRAND RIDGE	\$5,792.10	\$538.88	\$0.00	\$0.00	\$959.87	\$7,290.85	
KANGLEY	\$152.95	\$0.00	\$0.00	\$0.00	\$20.00	\$172.95	
LASALLE	\$78,287.85	\$12,199.20	\$0.00	\$0.00	\$11,782.22	\$102,269.27	
LELAND	\$1,404.00	\$316.50	\$0.00	\$0.00	\$300.00	\$2,020.50	
LOSTANT	\$8,283.85	\$397.89	\$0.00	\$0.00	\$988.68	\$9,670.22	
MARSEILLES	\$26,112.76	\$3,558.04	\$0.00	\$0.00	\$7,132.18	\$36,802.98	
MENDOTA	\$32,708.79	\$3,541.28	\$0.00	\$0.00	\$5,105.50	\$41,355.57	
MILLINGTON	\$510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$510.00	
NAPLATE	\$415.11	\$0.00	\$0.00	\$0.00	\$40.00	\$455.11	
OGLESBY	\$9,657.82	\$394.99	\$0.00	\$0.00	\$1,717.15	\$11,770.06	
OTTAWA	\$145,112.69	\$16,989.29	\$0.00	\$0.00	\$25,308.76	\$187,410.74	
PERU	\$68,027.80	\$16,739.82	\$0.00	\$0.00	\$14,909.75	\$99,677.37	
RUTLAND	\$812.09	\$0.00	\$0.00	\$0.00	\$40.00	\$852.09	
SANDWICH	\$1,337.99	\$135.00	\$0.00	\$0.00	\$538.77	\$2,011.76	
SENECA	\$14,707.13	\$672.88	\$0.00	\$0.00	\$3,634.28	\$19,014.29	
SHERIDAN	\$9,948.45	\$476.26	\$0.00	\$0.00	\$1,378.22	\$11,802.93	
SOMONAUK	\$10,069.17	\$471.01	\$0.00	\$0.00	\$1,503.11	\$12,043.29	
STREATOR	\$40,893.82	\$2,163.62	\$0.00	\$0.00	\$6,333.99	\$49,391.43	
TONICA	\$1,149.72	\$0.00	\$0.00	\$0.00	\$300.00	\$1,539.72	
UTICA	\$2,497.09	\$6,026.50	\$0.00	\$0.00	\$419.65	\$8,943.24	
CRIME REDUCTION TEAM	\$547.24	\$0.00	\$0.00	\$0.00	\$20.00	\$567.24	
TRIDENT	\$163.64	\$10,006.00	\$0.00	\$0.00	\$40.00	\$10,269.64	
ADAMS TOWNSHIP	\$542.90	\$0.00	\$0.00	\$0.00	\$0.00	\$642.90	
ALLEN TOWNSHIP	\$196.93	\$0.00	\$0.00	\$0.00	\$0.00	\$198.93	
BROOKFIELD TOWNSHIP	\$173.55	\$0.00	\$0.00	\$0.00	\$0.00	\$173.55	
BRUCE TOWNSHIP	\$231.39	\$0.00	\$0.00	\$0.00	\$0.00	\$231.39	
DAYTON TOWNSHIP	\$124.60	\$0.00	\$0.00	\$0.00	\$0.00	\$124.60	
EDEN TOWNSHIP	\$480.19	\$0.00	\$0.00	\$0.00	\$0.00	\$480.19	
FALL RIVER TOWNSHIP	\$42.28	\$0.00	\$0.00	\$0.00	\$0.00	\$42.28	
FARM RIDGE TOWNSHIP	\$42.28	\$0.00	\$0.00	\$0.00	\$0.00	\$42.28	
FREEDOM TOWNSHIP	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.00	
GRAND RAPIDS TOWNSHIP	\$57.85	\$0.00	\$0.00	\$0.00	\$0.00	\$57.85	
MENDOTA TOWNSHIP	\$168.24	\$0.00	\$0.00	\$0.00	\$0.00	\$168.24	
MERIDEN TOWNSHIP	\$384.93	\$0.00	\$0.00	\$0.00	\$0.00	\$384.93	
MISSION TOWNSHIP	\$91.23	\$0.00	\$0.00	\$0.00	\$0.00	\$91.23	
NORTHVILLE TOWNSHIP	\$1,134.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,134.91	
OTTAWA TOWNSHIP	\$442.78	\$0.00	\$0.00	\$0.00	\$0.00	\$442.78	
OTTER CREEK TOWNSHIP	\$288.44	\$0.00	\$0.00	\$0.00	\$0.00	\$288.44	
SERENA TOWNSHIP	\$303.04	\$0.00	\$0.00	\$0.00	\$0.00	\$303.04	
TROY GROVE TOWNSHIP	\$146.85	\$0.00	\$0.00	\$0.00	\$0.00	\$146.85	
UTICA TOWNSHIP	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	
VERMILLION TOWNSHIP	\$536.22	\$0.00	\$0.00	\$0.00	\$0.00	\$536.22	
WALLACE TOWNSHIP	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00	\$28.92	
NORTHVIEW ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	
SHERIDAN ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
STREATOR ELEMENTARY	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	
SUBTOTALS	\$488,100.64	\$75,335.54	\$0.00	\$0.00	\$86,633.00		

(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS \$650,069.18

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. 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 ATTACHEMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

**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's compliance with the requirements listed below during the year ended November 30, 2011. 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 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.

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, 2011. However, the results of our exam procedures disclosed instances of noncompliance with those requirements, which are described in the accompanying schedule of findings and responses as item 11-03.

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 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 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.

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

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 7, 2012

**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 financial statements of the Agency Fund of the LaSalle County, Illinois Circuit Clerk as of and for the year ended November 30, 2011 and have issued our report thereon dated June 7, 2012. 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

Management of the LaSalle County, Illinois Circuit Clerk is responsible for establishing and maintaining effective 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 entity's 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. 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 11-01 and 11-02).

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 7, 2012

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

November 30, 2011

Findings (11-01):

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 (11-02):

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 (11-03):

Four 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. In addition, there was one case with one fee that was not timely distributed.

Responses:

The volume and complexity of the fines and fees the Circuit Clerk is required to collect and disburse continues to change and grow each year. Even with the help of the Administrative Office and our Fines & Fees manual, it is not always clear when and to whom certain monies are to be disbursed.