

LASALLE COUNTY CIRCUIT CLERK

LaSalle County, Illinois

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2020

LASALLE COUNTY CIRCUIT CLERK

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	<u>1</u>
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FINANCIAL STATEMENTS

Statement of Fiduciary Assets and Liabilities	<u>4</u>
Notes to Financial Statements	<u>5</u>

SUPPLEMENTARY INFORMATION

Statement of Changes in Assets and Liabilities - Agency Fund	<u>8</u>
Report J	<u>9</u>

REPORTS OF INDEPENDENT AUDITORS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	<u>23</u>
Independent Accountant's Report on Compliance and on Internal Control Over Compliance	<u>25</u>

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Circuit Clerk's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

July 30, 2021

Members of the County Board
LaSalle County, Illinois

We have audited the accompanying financial statements of the LaSalle County Circuit Clerk, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Circuit Clerk's preparation and fair presentation of the financial statements 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 Circuit Clerk's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the LaSalle County Circuit Clerk, Illinois, as of November 30, 2020, in accordance 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 fiduciary 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, 2020 and the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

The LaSalle County Circuit Clerk, Illinois has omitted the management's discussion and analysis for the fiduciary fund that accounting principles generally accepted in the United States of America require to be presented to supplement the 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 financial statements in an appropriate operational, economic, or historical context. Our opinion on the fund financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle County Circuit Clerk, Illinois. The Statement of Changes in Assets and Liabilities - Agency Fund and J Report 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 fiduciary 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 Statement of Changes in Assets and Liabilities - Agency Fund and Report J are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has 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 financial statement itself, and other additional procedures in accordance with auditing standards 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 statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated July 30, 2021 on our consideration of the LaSalle County 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. 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 LaSalle County Circuit Clerk's internal control over financial reporting of the fiduciary fund and its compliance.

Restricted Use of this Auditor's Report

This report is intended solely for the information and use of LaSalle County, 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.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

FINANCIAL STATEMENTS

LASALLE COUNTY CIRCUIT CLERK

Statement of Fiduciary Assets and Liabilities

November 30, 2020

ASSETS

Cash on Hand and in Banks	<u>\$ 1,187,953</u>
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LIABILITIES

Due to Others	<u>1,187,953</u>
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The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY CIRCUIT CLERK

Notes to the Financial Statements

November 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The LaSalle County Circuit Clerk (Circuit Clerk) is an agency fund of LaSalle County, Illinois (County), which is governed by a 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.

REPORTING ENTITY

In accordance with Public Act 90-350 of the State of Illinois, these financial statements present only the fiduciary funds of the Circuit Clerk of LaSalle County and are not intended to present the financial position of LaSalle County, Illinois, in conformity with U.S. generally accepted accounting principles.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement Focus

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Circuit Clerk fiduciary balances and activity presented in this report are included in the agency funds for the County's financial statements.

Basis of Accounting

These financial statements are presented under the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it is susceptible to accrual, i.e., both measurable and available. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

LASALLE COUNTY CIRCUIT CLERK

Notes to the Financial Statements

November 30, 2020

NOTE 2 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

As of November 30, 2020, the County had no investments for the Circuit Clerk.

Interest Rate Risk. The highest interest rate available will always be the objective of the investment policy combined with safety of principal, which is left to the discretion of the LaSalle County Treasurer.

Credit Risk. The investment and deposit of County monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- a. Interest-bearing savings accounts, interest-bearing certificates of deposit, or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
- b. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Savings and Loan Insurance Corporation;
- c. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- d. Short-term discount obligations of the Federal National Mortgage Association.

During the year ended November 30, 2020, the County complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned. The Circuit Clerk does not have an investment policy that addresses custodial credit risk.

As of November 30, 2020, the carrying amount of the County's deposits with financial institutions for the Circuit Clerk totaled \$1,187,953 with the bank balances totaling \$1,519,822. The bank balances of \$1,187,953 are entirely insured or collateralized with securities held by the County or its agent in the County's name.

SUPPLEMENTARY INFORMATION

LASALLE COUNTY CIRCUIT CLERK

Statement of Changes in Assets and Liabilities - Agency Fund
For the Fiscal Year Ended November 30, 2020

	Beginning Balances	Additions	Deductions	Ending Balances
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ASSETS				
Cash on Hand and in Banks	\$ 1,625,641	885,186	1,322,874	1,187,953
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LIABILITIES				
Due to Others	1,625,641	885,186	1,322,874	1,187,953
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**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

LaSalle

COUNTY

13th

JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 2020

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$199,640.81
(Include the various fees in the Clerks of Courts Act (705 ILCS 105/1 et seq.). Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$182,035.14
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$14,984.25
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$181,753.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$106,546.67
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$40,805.79
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$62.33	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$6,930.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$6,992.33
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$732,757.99

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

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)	\$65,341.10
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$1,053,065.43
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND	\$61,862.84
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND	\$22,002.34
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE	\$95,835.15
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND	\$14,711.85

(3) NUMBER OF **FULL-TIME** STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK): 27
 NUMBER OF **PART-TIME** STAFF POSITIONS: 2
 DO NOT INCLUDE CONTRACTUAL PERSONNEL

SECTION A (1,2) TOTAL **\$1,312,818.71**

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, AND OTHER EXPENSES RELATED TO AUTOMATION) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM COURT AUTOMATION FUND	\$138,866.50
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL **\$138,866.50**

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$2,304.96
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL **\$2,304.96**

D. COURT DOCUMENT STORAGE EXPENSES

(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM DOCUMENT STORAGE FUND	\$42,207.39
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL **\$42,207.39**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC.)
 (DO NOT INCLUDE ANY SALARIES)

SECTION E TOTAL **\$42,334.58**

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 **\$4,750.00**

G. ALL OTHER CLERK'S OFFICE EXPENSES

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

PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

[CLICK HERE TO GO TO ATTACHMENT A](#)

SECTION G TOTAL **\$3,758.25**

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL **\$1,547,040.39**

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.)	\$16,350.00
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$13,601,078.52

SECTION A TOTAL \$13,617,428.52
[THIS AMOUNT FORWARDED TO PAGE 7](#)

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

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

a. ALL EXCEPT DRUG FINES	\$291,739.82
b. DRUG FINES	\$4,244.70
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$64,698.70
SUBTOTAL 1-a,b,c,d,e	\$360,683.22

1.1) DRUG TASK FORCE

\$548.65

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

a. ALL EXCEPT DRUG FINES	\$4,139.90
b. DRUG FINES	\$0.00
c. OTHER	\$1,000.00
SUBTOTAL 2-a,b,c	\$5,139.90

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

[CLICK HERE TO GO TO ATTACHMENT B](#)

SUBTOTAL SECTION B (1,1.1,2) \$366,371.77

3) COUNTY

a. CRIMINAL FINES	\$83,027.99
b. TRAFFIC FINES	\$77,118.35
c. DRUG FINES	\$74,317.85
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$1,205,799.54
SUBTOTAL 3-a,b,c,d,e,f,g	\$1,440,263.73

[CLICK HERE TO GO TO ATTACHMENT C](#)

SUBTOTAL SECTION B (1,1.1,2,3) \$1,806,635.50

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

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$16,783.53
2. ROAD FUND (OVERWEIGHTS)	\$40,698.17
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$87,157.63
5. STATE CRIME LABORATORY FUND	\$3,011.94
6. STATE POLICE DUI FUND	\$3,779.40
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$50,484.01
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$92,868.99
9. DRIVERS EDUCATION FUND	\$20,557.33
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$5,745.39
11. DRUG TREATMENT FUND	\$25,457.49
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$5,430.00
14. TRAUMA CENTER FUND	\$18,338.07
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$51,610.99
17. GENERAL REVENUE FUND	\$62,916.42
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$24,575.63
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	\$1,500.00
36. FIRE PREVENTION FUND	\$16,042.76
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$639.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$21,873.34
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$124.86
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$18,768.96
45. LUMP SUM SURCHARGE*	\$17,334.03

SUBTOTAL 4 (1-45) \$ 585,697.94

[THIS AMOUNT FORWARDED TO PAGE 5](#)

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

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY
AND OF COLLECTIONS MADE FOR OTHERS - Continued**
SUBTOTAL SECTION B(1,1.1, 2, 3)
\$1,806,635.50
[AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3](#)
4) STATE (Funds 46-999)
SUBTOTAL 4 (1-45)
\$585,697.94

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST 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. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$2,750.56
54. FORECLOSURE PREVENTION PROGRAM FUND	\$3,920.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$7,448.00
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	\$957.50
63. ROADSIDE MEMORIAL FUND	\$0.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$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	\$109,756.70
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$1,597.61
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$3,772.12
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$14,763.60
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$494.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$477.00
78. STATE POLICE SERVICES FUND	\$2,643.17
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$27,322.11
80. GUARDIANSHIP AND ADVOCACY FUND	\$17,955.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$7,098.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$539.84
84. SUPREME COURT SPECIAL PURPOSES FUND	\$32,211.00
85. GEORGE BAILEY MEMORIAL FUND	\$23.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$109,315.23
87. COMMERCE COMMISSION PUBLIC UTILITY FUND	\$0.00
88. SCOTT'S LAW FUND (effective 1/1/2020)	\$0.00
89. LAW ENFORCEMENT CAMERA GRANT FUND	\$8,671.24
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$0.00

SUBTOTAL 4 (46-999)
\$351,715.68
[CLICK HERE TO GO TO ATTACHMENT D](#)
SUBTOTAL 4 (1-999)
\$937,413.62
SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL
\$ 2,744,049.12
[THIS AMOUNT FORWARDED TO PAGE 7](#)

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$12,915.68	
(b) RECORDS AUTOMATION FUND	\$6,073.51	
	SUBTOTAL (1-a,b)	\$18,989.19
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$43,118.43	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$10,735.67	
	SUBTOTAL (2-a,b)	\$53,854.10
3. COUNTY LAW LIBRARY FUND		\$46,514.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$2,982.41
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		\$943.44
9. PROBATION AND COURT SERVICES FUND		\$112,973.28
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		\$1,555.00
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		\$25,430.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$10,808.74
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. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$12,000.00
23. CHILDREN'S ADVOCACY CENTER		\$13,128.88
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$4,010.61
25. DRUG COURT		\$0.00
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$0.00
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$960.00
30. COUNTY DRUG ADDICTION SERVICES		\$814.49
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL \$304,964.14

[CLICK HERE TO GO TO ATTACHMENT E](#)

[THIS AMOUNT FORWARDED TO PAGE 7](#)

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

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE) \$171,082.39

2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER

a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD \$16,447.69
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES \$0.00

SUBTOTAL (2-a,b) \$16,447.69

3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT \$0.00

4. ABANDONED (UNCLAIMED) BAIL TO COUNTY (No longer applicable per Public Act 100-22, effective 1/1/2018) \$0.00

5. ABANDONED (UNCLAIMED) PROPERTY TO STATE \$8,597.87

6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:

a. FROM JUDICIAL SALES \$303,202.00
b. FROM ALL OTHER CASE CATEGORIES \$0.00

SUBTOTAL (6-a,b) \$303,202.00

7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM" \$0.00

8. REFUND AND RETURNS

a. BAIL \$1,366,177.50
b. OTHER \$0.00

SUBTOTAL (8-a,b) \$1,366,177.50

9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F.

(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 BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.) \$185,538.25

[CLICK HERE TO GO TO ATTACHMENT F](#)

SECTION D TOTAL \$2,051,045.70

[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS

SECTION A TOTAL (From PartIII.A-B.3)	\$13,617,428.52
SECTION B TOTAL (From PartIII.StateFunds2)	\$2,744,049.12
SECTION C TOTAL (From PartIII.C)	\$304,964.14
SECTION D TOTAL (From PartIII.D)	\$2,051,045.70

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL \$18,717,487.48

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **November**

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.

16

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
City Of Earlville	\$5,245.89	\$0.00	\$0.00	\$0.00	\$1,564.00	\$6,809.89
City Of LaSalle	\$26,528.85	\$168.06	\$0.00	\$0.00	\$5,175.12	\$31,872.03
City Of Marseilles	\$15,869.23	\$167.63	\$0.00	\$0.00	\$3,990.77	\$20,027.63
City Of Mendota	\$27,627.31	\$128.14	\$0.00	\$0.00	\$6,308.01	\$34,063.46
City Of Oglesby	\$6,981.70	\$55.25	\$0.00	\$0.00	\$1,842.13	\$8,879.08
City Of Ottawa	\$98,932.82	\$653.74	\$0.00	\$0.00	\$24,165.90	\$123,752.46
City Of Peru	\$40,631.70	\$2,656.29	\$0.00	\$0.00	\$10,310.33	\$53,598.32
City Of Sandwich	\$730.25	\$0.00	\$0.00	\$0.00	\$958.00	\$1,688.25
City Of Seneca	\$8,308.99	\$0.00	\$0.00	\$0.00	\$2,774.10	\$11,083.09
City Of Streator	\$31,237.72	\$326.34	\$0.00	\$0.00	\$4,527.42	\$36,091.48
Village Of Cedar Point	\$151.37	\$0.00	\$0.00	\$0.00	\$6.00	\$157.37
Village Of Dana	\$7,165.34	\$0.00	\$0.00	\$0.00	\$328.00	\$7,493.34
Village Of Grand Ridge	\$11,774.37	\$89.25	\$0.00	\$0.00	\$671.00	\$12,534.62
Village Of Kangley	\$36.85	\$0.00	\$0.00	\$0.00	\$0.00	\$36.85
Village Of Leland	\$330.52	\$0.00	\$0.00	\$0.00	\$8.00	\$338.52
Village Of Lostant	\$3,317.23	\$0.00	\$0.00	\$0.00	\$170.00	\$3,487.23
Village Of Naplate	\$395.50	\$0.00	\$0.00	\$0.00	\$18.00	\$413.50
Village Of Rutland	\$80.49	\$0.00	\$0.00	\$0.00	\$74.00	\$154.49
Village Of Sheridan	\$1,965.45	\$0.00	\$0.00	\$0.00	\$925.92	\$2,891.37
Village Of Somonak	\$2,042.99	\$0.00	\$0.00	\$0.00	\$426.00	\$2,468.99
Village Of Tonica	\$297.04	\$0.00	\$0.00	\$0.00	\$46.00	\$343.04
Village Of Utica	\$2,088.21	\$0.00	\$0.00	\$0.00	\$410.00	\$2,498.21
Adams Township	\$313.16	\$0.00	\$0.00	\$0.00	\$0.00	\$313.16
Brookfield Township	\$318.56	\$0.00	\$0.00	\$0.00	\$0.00	\$318.56
Dayton Township	\$48.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.00
Eagle Township	\$83.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83.00
Earl Township	\$23.58	\$0.00	\$0.00	\$0.00	\$0.00	\$23.58
Eden Township	\$83.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83.00
Farm Ridge Township	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00
Grand Rapids Township	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.00
Hope Township	\$1,043.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043.00
Manlius Township	\$72.83	\$0.00	\$0.00	\$0.00	\$0.00	\$72.83
Meriden Township	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
Mission Township	\$51.28	\$0.00	\$0.00	\$0.00	\$0.00	\$51.28
Northville Township	\$911.57	\$0.00	\$0.00	\$0.00	\$0.00	\$911.57
Ottawa Township	\$429.91	\$0.00	\$0.00	\$0.00	\$0.00	\$429.91
Rutland Township	\$286.20	\$0.00	\$0.00	\$0.00	\$0.00	\$286.20
Serena Township	\$73.81	\$0.00	\$0.00	\$0.00	\$0.00	\$73.81
Troy Grove Township	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.00
Utica Township	\$48.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.00
Waltham Township	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.00
Trident Drug Task Force	\$0.00	\$548.65	\$0.00	\$0.00	\$0.00	\$548.65
Mendota Fire Protection EMS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
SUBTOTALS	\$295,879.72	\$4,793.35	\$0.00	\$0.00	\$65,698.70	\$366,371.77
(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$366,371.77
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.						
Click here to see examples of items that may or may not appear on Attachment B						

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

ATTACHMENT C TOTAL	\$1,205,799.54
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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.

[Click here to see examples of items that may or may not appear on Attachment C](#)

LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"

[illegible]

ATTACHMENT D TOTAL	\$0.00
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THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment D](#)

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (Other) TOTAL ON PAGE 6.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

20

ATTACHMENT F

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

[illegible]

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.

[Click here to see examples of items that may or may not appear on Attachment F](#)

REPORTS OF INDEPENDENT AUDITORS



**INDEPENDENT AUDITOR'S 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**

July 30, 2021

Members of the County Board
LaSalle County, 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 fiduciary fund of the LaSalle County Circuit Clerk, Illinois, as of November 30, 2020, and the related notes to the financial statement, and have issued our report thereon dated July 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the LaSalle County Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle County Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the LaSalle County 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Circuit Clerk's financial statements 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 the 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 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 were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LaSalle County Circuit Clerk's financial statement is 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.

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 LaSalle County Circuit Clerk'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 LaSalle County Circuit Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



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

July 30, 2021

Members of the County Board
LaSalle County, Illinois

Compliance

We have examined the LaSalle County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2020. The management of the 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 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 Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act. Those standards, the Act, and the Circuit Clerk Audit Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether the LaSalle County Circuit Clerk complied in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the LaSalle County Circuit Clerk complied with the specific requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. 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 requirements listed in the first paragraph of this report during the year ended November 30, 2020.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the annual audit requirements included in the Clerks of Courts Act and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the LaSalle County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the LaSalle County Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance 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 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. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the annual audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP