

**CARROLL COUNTY, ILLINOIS
CIRCUIT CLERK**

(A Department of Carroll County, Illinois)

Mount Carroll, Illinois

Basic Financial Statement

For the year ended November 30, 2015

Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Year Ended November 30, 2015

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Independent Auditor's Report

Carroll County, Illinois Circuit Clerk
Carroll County Courthouse
Mount Carroll, Illinois

Report on the Financial Statement

We have audited the accompanying financial statement of the Agency Fund of the Carroll County, Illinois Circuit Clerk (a department of Carroll County, Illinois) as of and for the year ended November 30, 2015, 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 is free from material misstatements, whether due to fraud or error.

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 financial statement is free from 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 misstatements 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 policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe 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 respective financial position of the Carroll County, Illinois Circuit Clerk's Agency fund as of November 30, 2015 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a 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 Carroll County, Illinois as of November 30, 2015 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 Carroll County, Illinois Circuit Clerk has omitted 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 of the Carroll County, Illinois Circuit Clerk. The accompanying Statement of Changes in Assets and Liabilities and the Report J Annual Financial Report are presented for the purpose of additional analysis and are not required parts 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 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. This information has been subjected to the auditing procedures applied in the audit of the Carroll County, Illinois Circuit Clerk Agency Fund's 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 and the Report J Annual Financial Report is fairly stated in all material respects, in relation to the Agency Fund's financial statement taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated February 11, 2016 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 in accordance with Government Auditing Standards in considering the Carroll County, Illinois Circuit Clerk's internal control over financial reporting of the agency fund and its compliance.

Wipfli LLP

Sterling, Illinois
February 11, 2016

Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Statement of Assets and Liabilities
November 30, 2015

ASSETS

Cash in bank	\$147,759
Deposits	40,693
Total assets	\$188,452

LIABILITIES

Liabilities -	
Agency funds due others	\$188,452

See Accompanying Notes to Financial Statement.

Carroll County, Illinois Circuit Clerk (A Department of Carroll County, Illinois)

Notes to Financial Statement

Note 1 Reporting Entity, Nature of Operations, Description of Funds, Significant Accounting Policies:

Reporting Entity and Nature of Operations:

The Agency Fund financial statement of the Carroll County, Illinois Circuit Clerk (Circuit Clerk – a department of Carroll County, Illinois) has been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting practices.

The Statement of Assets and Liabilities – Agency Fund reflects only the Agency Fund of the Carroll County, Illinois Circuit Clerk and is not intended to present the financial position of Carroll County, Illinois or Carroll County Circuit Clerk. This report is prepared to meet the Circuit Clerk Audit Guidelines required by the Administrative Office of Illinois Courts.

Description of Fund and Significant Accounting Policies:

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. The Agency fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the Circuit Clerk holds for others in an agency capacity:

Circuit Clerk Fund – to account for court ordered fees collected per state statutes.

Note 2 Cash and Deposits:

Deposit accounts at year-end consisted of a checking account 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, 2015 are classified in the financial statement as follows:

	Carrying Amount
Cash in bank	\$147,759
Deposits	40,693
Total	\$188,452

Cash and investments as of November 30, 2014 consist of the following:

	Carrying Amount
Deposits with financial institutions	\$188,452

Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Notes to Financial Statement

Note 2 Cash and Deposits (continued):

Concentration of credit risk and Foreign Currency Risk:

As of November 30, 2015, the carrying amount of the agency fund deposits with financial institutions totaled \$188,452 with the bank balances totaling \$185,124. As of November 30, 2015, all deposits are fully collateralized. The County has no foreign currency risk for deposits at year end.

Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Statement of Changes in Assets and Liabilities
Year ended November 30, 2015

	Balance December 1, 2014	Additions	Deductions	Balance November 30, 2015
Assets:				
Cash in bank	\$162,220	\$710,554	\$725,015	\$147,759
Deposits	40,693	305	305	40,693
Total assets	\$202,913	\$710,859	\$725,320	\$188,452
Liabilities -				
Agency funds due others	\$202,913	\$710,859	\$725,320	\$188,452

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
15TH JUDICIAL CIRCUIT, CARROLL COUNTY
FISCAL YEAR ENDING NOVEMBER 30, 2015

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED

(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: 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.)

SECTION A TOTAL \$88,482.00

B. COURT AUTOMATION FUND

SECTION B TOTAL \$11,387.00

**C. SEPARATE MAINTENANCE AND
CHILD SUPPORT COLLECTION FUND**

SECTION C TOTAL \$5,674.00

D. COURT DOCUMENT STORAGE FUND

SECTION D TOTAL \$11,486.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

SECTION E TOTAL \$1,990.00

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	\$893.00
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$2,388.00
(3) OTHER	\$0.00

SECTION G (1,2,3) TOTAL \$3,281.00

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$122,300.00

Report J - Annual Financial Report

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$51,704.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$78,733.00
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	4	
	(ii) PART TIME:	0	

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

SECTION A (1,2) TOTAL \$130,437.00

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			\$8,620.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION B (1,2) TOTAL \$8,620.00

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			\$5,103.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION C (1,2) TOTAL \$5,103.00

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$7,576.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION D (1,2) TOTAL \$7,576.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$0.00

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 \$19,281.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$171,017.00

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.)	\$200.00		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,305,133.00		
		SECTION A TOTAL	\$1,305,333.00
		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	\$66,629.00		
b. DRUG FINES	\$756.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$7,818.00		
e. OTHER	\$3,362.00		
	SUBTOTAL 1-a,b,c,d,e	\$78,565.00	
1.1) DRUG TASK FORCE		\$0.00	
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	\$0.00		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$0.00	
		TOTAL	\$78,565.00
(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)			
3) COUNTY			
a. CRIMINAL FINES	\$31,502.00		
b. TRAFFIC FINES	\$51,277.00		
c. DRUG FINES	\$888.00		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$4,108.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$46,763.00		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$134,538.00	
* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C			
	SUBTOTAL SECTION B (1,1.1,2,3)		\$213,103.00

THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$13,516.00
2. ROAD FUND (OVERWEIGHTS)	\$2,610.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$2,042.00
6. STATE POLICE DUI FUND	\$18,818.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$12,116.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$24.00
9. DRIVERS EDUCATION FUND	\$4,862.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$4,932.00
11. DRUG TREATMENT FUND	\$9,423.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$200.00
14. TRAUMA CENTER FUND	\$7,843.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$19,046.00
17. GENERAL REVENUE FUND	\$0.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,000.00
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	\$108.00
36. FIRE PREVENTION FUND	\$615.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$736.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$1.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$7,154.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$6,003.00
45. LUMP SUM SURCHARGE*	\$27,750.00
SUBTOTAL 4 (1-45)	\$138,799.00

THIS AMOUNT FORWARDED TO PAGE 5

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

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SUBTOTAL SECTION B(1,1.1, 2, 3) \$213,103.00

AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)**SUBTOTAL 4 (1-45) \$138,799.00**

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$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. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$603.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$4,018.00
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	\$102.00
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	\$8,746.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$165.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$40.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	(\$10.00)
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$0.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$92.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$120.00

SUBTOTAL 4 (46-999) \$13,876.00**SUBTOTAL 4 (1-999) \$152,675.00****SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 365,778.00**

THIS AMOUNT FORWARDED TO PAGE 7

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C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$5,705.00	
(b) RECORDS AUTOMATION FUND	\$0.00	
	SUBTOTAL (1-a,b)	\$5,705.00
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$22,581.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$28,379.00	
	SUBTOTAL (2-a,b)	\$50,960.00
3. COUNTY LAW LIBRARY FUND		\$2,065.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$210.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$3,345.00
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$13,717.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$13,717.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$10.00
9. PROBATION AND COURT SERVICES FUND		\$17,597.00
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		\$92.00
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		\$13,836.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$1,914.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$420.00
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)		\$13.00
	SECTION C TOTAL	\$109,884.00

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

THIS AMOUNT FORWARDED TO PAGE 7

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D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$52,227.00
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$7,731.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$7,731.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$673.00
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"		\$1,400.00
8. REFUND AND RETURNS		
a. BAIL	\$53,290.00	
b. OTHER	\$15,795.00	
	SUBTOTAL (8-a,b)	\$69,085.00
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.)		\$410.00

SECTION D TOTAL \$131,526.00

THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$1,305,333.00
SECTION B TOTAL (FROM PAGE 5)	\$365,778.00
SECTION C TOTAL (FROM PAGE 6)	\$109,884.00
SECTION D TOTAL (FROM PAGE 7)	\$131,526.00
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$1,912,521.00

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:

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ATTACHMENT A

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

[illegible]

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.

Report J - Annual Financial Report

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
Savanna	\$31,351.00	\$723.00	\$0.00	\$4,074.00	\$1,622.00	\$37,770.00
Thomson	\$8,236.00	\$15.00	\$0.00	\$550.00	\$380.00	\$9,181.00
Mt. Carroll	\$6,543.00	\$0.00	\$0.00	\$1,150.00	\$270.00	\$7,963.00
Chadwick	\$996.00	\$0.00	\$0.00	\$0.00	\$130.00	\$1,126.00
Lanark	\$7,619.00	\$0.00	\$0.00	\$1,194.00	\$270.00	\$9,083.00
Shannon	\$4,913.00	\$0.00	\$0.00	\$150.00	\$100.00	\$5,163.00
Milledgeville	\$6,971.00	\$18.00	\$0.00	\$700.00	\$390.00	\$8,079.00
Rochelle	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00	\$70.00
Rock Falls	\$0.00	\$0.00	\$0.00	\$0.00	\$130.00	\$130.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$66,629.00	\$756.00	\$0.00	\$7,818.00	\$3,362.00	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$78,565.00

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.

Report J - Annual Financial Report

ATTACHMENT C

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

DESCRIPTION	AMOUNT
County Fee	\$42,165.00
Police Vehicle Fund	\$1,550.00
Carroll County Hwy Dpt	\$3,048.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$46,763.00

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.

Report J - Annual Financial Report

ATTACHMENT D

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

[illegible]

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

Report J - Annual Financial Report

ATTACHMENT E

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

[illegible]

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.

Report J - Annual Financial Report

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.

Report J - Annual Financial Report



**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***

Carroll County, Illinois Circuit Clerk
Carroll County Courthouse
Mount Carroll, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States 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 Carroll County, Illinois Circuit Clerk (a department of Carroll County, Illinois) as of and for the year ended November 30, 2015 and the related notes to the financial statement, which collectively comprise Carroll County, Illinois Circuit Clerk's basic financial statement, and have issued our report thereon dated February 11, 2016. Our report on the financial statements includes an emphasis-of-matter paragraph drawing attention to Note 1 to the financial statement of Carroll County, Illinois Circuit Clerk, which states that the financial statement is intended to present only the Agency Fund of the Circuit Clerk and does not purport to, and does not, present fairly the financial position of Carroll County, Illinois or Carroll County Circuit Clerk. This report is prepared to meet the Circuit Clerk Audit Guidelines required by the Administrative Office of Illinois Courts.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Carroll County, Illinois Circuit Clerk's internal control over financial reporting (internal control) to determine the auditing 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 Carroll County, Illinois Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Carroll 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 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 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 that might be material weaknesses or significant deficiencies, and therefore material weaknesses or deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control that we consider to be significant deficiencies, which are described in the accompanying schedule of findings and responses as items 2015-001, 2015-002, and 2015-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carroll County, Illinois 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 instances of noncompliance or other matters reported that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2015-004 and 2015-005.

Responses to Findings

Carroll County, Illinois Circuit Clerk's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Carroll County, Illinois Circuit Clerk's responses were not subjected to the audit procedures applied in the audit of the 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 Carroll County, Illinois 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 Carroll County, Illinois Circuit Clerk's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Sterling, Illinois
February 11, 2016



Independent Accountant's Report on Compliance and on Internal Control over Compliance

Carroll County, Illinois Circuit Clerk
Carroll County Courthouse
Mount Carroll, Illinois

Compliance

We have examined the Carroll County, Illinois Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2015. The management of the Carroll County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Carroll 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 the 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 Carroll 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 on compliance for each of the compliance requirements noted above. Our examination does not provide a legal determination on the Circuit Clerk's compliance with specified requirements.

In our opinion, except for the noncompliance noted as finding 2015-004, the Carroll County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed above during the year ended November 30, 2015.

Internal Control

The management of the Carroll 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 Carroll 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 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 Carroll County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Carroll 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 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. 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 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 over compliance 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. However, material weaknesses may exist that have not been identified.

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

The image shows a handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Sterling, Illinois
February 11, 2016

Carroll County, Illinois Circuit Clerk (A Department of Carroll County, Illinois)

Schedule of Findings and Responses

Finding (2015-001):

Criteria - The *Governmental Auditing Standards* require that management prepare the financial statements with footnote disclosures.

Condition – The Circuit Clerk relies on the external auditors to prepare the financial statements with footnote disclosures.

Cause - The Circuit Clerk does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with the modified accrual basis of accounting.

Effects or Potential Effects – The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of the Circuit Clerk's Office as its internal financial staff.

Recommendation - It does not appear to be economically feasible to hire additional personnel to help prepare the financial statements and required footnote disclosures in accordance with accounting principles generally accepted in the United States of America. However, the Circuit Clerk Office's close review of financial statements and required footnotes prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper financial reporting.

View of responsible officials and planned corrective actions - The Circuit Clerk will continue to review the financial statements and required footnotes prepared by the external auditors. The Circuit Clerk believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

Finding (2015-002):

Criteria – The Administrative Office of the Illinois Courts requires Circuit Clerks to prepare a year-end trial balance as underlying support for the required financial statements.

Condition – The Circuit Clerk relies on the external auditors to prepare the year-end trial balance.

Cause – The Circuit Clerk does not have an internal control policy in place over the year-end trial balance that would enable management to prepare its year-end trial balance in accordance with the Circuit Clerk Audit Guidelines issued by the Administrative Office of the Illinois Courts

Effects or Potential Effects – The completeness of the year-end trial balance and the accuracy of the overall year-end trial balance is negatively impacted as external auditors do not have the same comprehensive understanding of the Circuit Clerk as its internal financial staff.

Recommendation - The Circuit Clerk should be able to identify where its cash should be disbursed in the following month and, therefore, prepare a trial balance for the Circuit Clerk Agency Fund. There is a sample trial balance included with the Circuit Clerk Audit Guidelines issued by the Administrative Office of the Illinois Courts. However, the Circuit Clerk's close review of year-end trial balance prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper year-end reporting.

Carroll County, Illinois Circuit Clerk (A Department of Carroll County, Illinois)

Schedule of Findings and Responses

View of responsible officials and planned corrective actions - The Circuit Clerk will continue to review the year-end trial balance prepared by the external auditors. The Circuit Clerk believes this process to be the most economical and appropriate to help ensure complete and proper year-end reporting.

Finding (2015-003):

Criteria - Internal controls should be in place that provide reasonable assurance that not one individual handles a transaction from its inception to its completion.

Condition - There is inadequate control over the functions of processing and recording the financial transactions of the Circuit Clerk due to the inadequate segregation of duties stemming from limited personnel.

Cause – The Circuit Clerk deputy processes disbursements and is essentially the check signer using an e-signature.

Effects or Potential Effects – As a result of this condition, there is a higher risk that errors or irregularities could occur and not be detected and corrected within a timely period.

Recommendation – In a small office environment, it may be impractical to achieve an ideal segregation of duties. However, when this condition exists, management's close supervision, review of accounting information, and segregating of duties among the limited number of employees as able is the best means of preventing or detecting errors and irregularities.

View of responsible officials and planned corrective actions – Management will continue to maintain close supervision, review accounting information, and segregate duties as able, but an inadequate segregation of duties problem will remain due to the limited number of staff.

Finding (2015-004):

Criteria – The Administrative Office of the Illinois Courts requires Circuit Clerks to properly and timely assess and distribute fees.

Condition – During Circuit Clerk case testing, there were two cases that were not properly assessed according to State statutes. One of the cases was corrected by the Circuit Clerk's Office and one was unable to be corrected since the fees had already been paid. The amounts of fees not properly assessed were insignificant to the financial statements.

Cause – There is no review of fee assessments for nonstandard cases.

Effects or Potential Effects – As a result of this condition, there is a higher risk that improper fee assessments could occur and not be detected and corrected within a timely period.

Recommendation – Due to the complexity and ever changing statutes, we understand the difficulty of assessing fees and suggest that a second review be performed on all nonstandard fee assessments.

View of responsible officials and planned corrective actions – We will review fees that are assessed to ensure that all fees are being assessed to cases correctly.

Carroll County, Illinois Circuit Clerk (A Department of Carroll County, Illinois)

Schedule of Findings and Responses

Findings (2015-005):

Criteria – According to 705 ILCS 105/27.1a, the \$36 fee may be collected annually if authorized by an ordinance from the County Board. The County Board passed the ordinance on August 21, 2003.

Condition – During the Circuit Clerk compliance audit, we discovered the Circuit Clerk did not send out the annual maintenance and child support letter to collect the \$36 fee. In addition, we were informed that the Circuit Clerk was no longer collecting the fee.

Cause – The Circuit Clerk did not send out the annual maintenance and child support letter to collect the \$36 fee. In addition, we were informed that the Circuit Clerk was notifying people that the County was no longer collecting the fee.

Effects or Potential Effects – The County could experience a reduction of this fee revenue during the next fiscal year.

Recommendation – The Circuit Clerk should continue collecting the maintenance and child support administration fee until the County Board authorized to discontinue.

View of responsible officials and planned corrective actions – Circuit Clerk requested the County Board to discontinue the collection of the maintenance and child support administrative fee due to a surplus fund balance and are awaiting a decision.