

Carroll County, Illinois Circuit Clerk

(A Department of Carroll County, Illinois)

Financial Report

Year Ended November 30, 2020



Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Year Ended November 30, 2020

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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 fiduciary fund of the Carroll County, Illinois Circuit Clerk (the "Circuit Clerk" - a department of Carroll County, Illinois) as of and for the year ended November 30, 2020, 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 the 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 the financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the respective financial position of the Carroll County, Illinois Circuit Clerk's fiduciary fund as of November 30, 2020 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 fiduciary 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, 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 Circuit Clerk has omitted a 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 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 fiduciary fund of the Circuit Clerk. The Statement of Changes in Assets and Liabilities and the Report J Annual Financial Report are supplementary information and are presented for the purpose of additional analysis and are not required parts of the financial statement. Report J Annual Financial Report 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 and Report J Annual Financial Report are the responsibility of management and were derived from and relates 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 and Report J Annual Financial Report are fairly stated, in all material respects, in relation to the 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 8, 2021 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Circuit Clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Circuit Clerk's internal control over financial reporting 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 Carroll County, 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

Sterling, Illinois
February 8, 2021

Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Statement of Assets and Liabilities
November 30, 2020

ASSETS

Cash in bank	\$165,641
Deposits	40,693
Investments	0
Total assets	\$206,334

LIABILITIES

Liabilities - Agency funds due others	\$206,334

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 Fiduciary 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 – Fiduciary Fund reflects only the fiduciary 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 fiduciary fund is custodial in nature and does not present results of operations or have a measurement focus. The fiduciary 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 deposits 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 deposits as of November 30, 2020 are classified in the financial statement as follows:

	Carrying Amount
Cash in bank	\$165,641
Deposits	40,693
Total	\$206,334

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

Note 2 Cash and Deposits (continued):

Cash and deposits as of November 30, 2020 consist of the following:

	<u>Carrying Amount</u>
<u>Deposits with financial institutions</u>	<u>\$206,334</u>

Concentration of credit risk:

As of November 30, 2020, the carrying amount of the agency fund deposits with financial institutions totaled \$206,334 with the bank balances totaling \$214,196. 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.

Carroll County, Illinois Circuit Clerk
(A Department of Carroll County, Illinois)
Statement of Changes in Assets and Liabilities
Year ended November 30, 2020

	Balance December 1, 2019	Additions	Deductions	Balance November 30, 2020
Assets:				
Cash in bank	\$92,405	\$633,673	\$560,437	\$165,641
Deposits	40,693	0	0	40,693
Investments	0	0	0	0
Total assets	\$133,098	\$633,673	\$560,437	\$206,334
Liabilities -				
Agency funds due others	\$133,098	\$633,673	\$560,437	\$206,334

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

Carroll

COUNTY

15th

JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 30, 2020

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED

SECTION A TOTAL

\$81,245.24

(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

\$30,361.54

C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SECTION C TOTAL

\$4,812.00

D. COURT DOCUMENT STORAGE FUND

SECTION D TOTAL

\$30,048.84

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

SECTION E TOTAL

\$7,605.50

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

SECTION F TOTAL

\$8,835.00

G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)

(1) INTEREST PAID ON ACCOUNTS \$2,323.90
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$1,089.36
(3) OTHER \$0.00

SECTION G (1,2,3) TOTAL

\$3,413.26

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

\$166,321.38

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

(1) CIRCUIT CLERK SALARY (DO NOT INCULDE STIPENDS)	\$59,702.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES		
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$70,785.00	
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND	\$0.00	
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND	\$7,935.10	
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE	\$0.00	
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND	\$0.00	

(3) NUMBER OF **FULL-TIME** STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK): 9
 NUMBER OF **PART-TIME** STAFF POSITIONS: 0
 DO NOT INCULDE CONTRACTUAL PERSONNEL

SECTION A (1,2) TOTAL **\$138,422.10**

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	\$8,213.57	
(2) PAID FROM COUNTY GENERAL FUND	\$3,185.15	

SECTION B (1,2) TOTAL **\$11,398.72**

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	\$16,316.67	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION C (1,2) TOTAL **\$16,316.67**

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	\$6,631.78	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION D (1,2) TOTAL **\$6,631.78**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL **\$351.00**

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, 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 **\$9,310.66**

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

\$182,430.93

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.)	\$0.00
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,111,727.83

SECTION A TOTAL \$1,111,727.83
[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	\$45,334.66
b. DRUG FINES	\$20.00
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$6,511.20
SUBTOTAL 1-a,b,c,d,e	\$51,865.86

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

(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)

\$51,865.86

3) COUNTY

a. CRIMINAL FINES	\$14,200.17
b. TRAFFIC FINES	\$52,418.87
c. DRUG FINES	\$43.75
d. CRIME LABORATORY FUND	\$1,632.79
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)	\$4,894.96
SUBTOTAL 3-a,b,c,d,e,f,g	\$73,190.54

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

SUBTOTAL SECTION B (1,1.1,2,3)

\$125,056.40

[THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5](#)

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	\$3,784.20
2. ROAD FUND (OVERWEIGHTS)	\$0.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$1,696.86
6. STATE POLICE DUI FUND	\$261.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$10,923.35
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$11,620.00
9. DRIVERS EDUCATION FUND	\$4,114.40
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$1,502.00
11. DRUG TREATMENT FUND	\$9,187.39
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$3,721.14
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$695.16
17. GENERAL REVENUE FUND	\$4,994.50
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$336.25
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	\$96.00
36. FIRE PREVENTION FUND	\$1,764.00
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$203.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$0.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$3,604.92
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$261.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$2,064.98
45. LUMP SUM SURCHARGE*	\$4,362.23

SUBTOTAL 4 (1-45) \$ 65,192.38

[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)
\$125,056.40
[AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3](#)
4) STATE (Funds 46-999)
SUBTOTAL 4 (1-45)
\$65,192.38

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	\$158.40
54. FORECLOSURE PREVENTION PROGRAM FUND	\$490.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$826.02
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	\$58.00
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	\$10,904.11
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$20.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$966.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$114.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$84.00
78. STATE POLICE SERVICES FUND	\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$2,994.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$3,515.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$1,026.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$40.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$3,078.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$2,120.60
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	\$1,526.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$0.00

SUBTOTAL 4 (46-999)
\$27,920.13
[CLICK HERE TO GO TO ATTACHMENT D](#)
SUBTOTAL 4 (1-999)
\$93,112.51
SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL
\$ 218,168.91
[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	\$6,221.14	
(b) RECORDS AUTOMATION FUND	\$282.00	
	SUBTOTAL (1-a,b)	\$6,503.14
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$12,279.09	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$56,317.15	
	SUBTOTAL (2-a,b)	\$68,596.24
3. COUNTY LAW LIBRARY FUND		\$1,715.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$30.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$19,385.19
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$5,174.50	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$5,174.50
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$22,828.44
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		\$35.00
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		\$14,965.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$1,769.00
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		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
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		\$634.00
30. COUNTY DRUG ADDICTION SERVICES		\$65.77
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL **\$141,701.28**

[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)		\$24,818.98
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$185.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$185.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$120.60
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		\$93.25
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"		\$1,928.46
8. REFUND AND RETURNS		
a. BAIL	\$18,149.55	
b. OTHER	\$1,065.15	
	SUBTOTAL (8-a,b)	\$19,214.70
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.)		\$9,858.87

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

SECTION D TOTAL

\$56,219.86

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

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$1,111,727.83
	SECTION B TOTAL (From PartIII.StateFunds2)	\$218,168.91
	SECTION C TOTAL (From PartIII.C)	\$141,701.28
	SECTION D TOTAL (From PartIII.D)	\$56,219.86
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$1,527,817.88

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.

15

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

[illegible]

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](#)

ATTACHMENT C

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

[illegible]

ATTACHMENT C TOTAL

\$4,894.96

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](#)

ATTACHMENT E

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

[illegible]

ATTACHMENT E TOTAL

\$0.00

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.

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

ATTACHMENT F

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

DESCRIPTION	AMOUNT
Foreign Sheriff	\$252.85
Sterling Police Dept FTA	\$70.00
SA Collections - Credit Collection Partners	\$6,764.53
Payment To Juror	\$2,701.49
Whiteside County Sheriff's Dept FTA	\$70.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$9,858.87

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](#)

**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 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 Carroll County, Illinois Circuit Clerk (the "Circuit Clerk" - a department of Carroll County, Illinois) as of and for the year ended November 30, 2020, and the related notes to the financial statement, which collectively comprise Circuit Clerk's basic financial statement, and have issued our report thereon dated February 8, 2021. Our report on the financial statement includes an emphasis-of-matter paragraph drawing attention to Note 1 to the financial statement of Circuit Clerk, which states that the financial statement is intended to present only the fiduciary 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 of the financial statement, we considered the Circuit Clerk's internal control over financial reporting (internal control) as a basis for designing 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 the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant 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 a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Responses to Findings

The Circuit Clerk's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The 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 the 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 Circuit Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Sterling, Illinois
February 8, 2021

**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 (the "Circuit Clerk") compliance with the requirements listed below during the year ended November 30, 2020. Management of the Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Court Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act. 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 Circuit Clerk complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the 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 the evidence we obtained is sufficient and appropriate to provides a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Circuit Clerk's compliance with the specified requirements.

In our opinion, the Carroll County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed above 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 Act and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

Internal Control over Compliance

Management of the 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 Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures for the purpose 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 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 Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 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 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.

Purpose of this Report

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.

Wipfli LLP

Sterling, Illinois
February 8, 2021

Carroll County, Illinois Circuit Clerk

(A Department of Carroll County, Illinois)

Schedule of Findings and Responses

Finding (2020-001):

Criteria - Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statement including the related disclosures, in conformity with U.S. generally accepted accounting principles (GAAP).

Condition – 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 statement and ensure related footnote disclosure are complete and presented in accordance with GAAP.

Cause - The Circuit Clerk relies on the audit firm to prepare the annual financial statement and related footnote disclosures. However, they have reviewed and approved the annual financial statement and the related footnote disclosures.

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 - The Circuit Clerk should continue to review and approve the annual financial statement and the related note disclosures.

View of responsible officials and planned corrective actions - The Circuit Clerk will continue to review the financial statement 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.