

**Kankakee County Circuit Clerk,  
Illinois**

**Annual  
Financial Statements**

**For the year ended  
November 30, 2010**

**Kankakee County Circuit Clerk**

**Annual Financial Statements**

**November 30, 2010**

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Wayne D. Koelling  
Lawrence K. Ohm  
Curtis L. Dykstra  
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Marcie Meents Kolberg  
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### Independent Auditor's Report

Kankakee County Circuit Clerk  
County Board, Kankakee, Illinois

We have audited the accompanying financial statements of the fiduciary funds of Kankakee County Circuit Clerk as of and for the year ended November 30, 2010, as listed in the table of contents. These financial statements are the responsibility of the Kankakee County Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements are intended to present only the fiduciary funds of the Circuit Clerk. They do not purport to, and do not, present fairly the financial position of Kankakee County, Illinois and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary funds of Kankakee County, Illinois as of November 30, 2010 and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* we have also issued a report dated July 1, 2011 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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* and should be considered in assessing the results of our audit.

The Kankakee County Circuit Clerk has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America regard as necessary to supplement, although not required to be part of, the financial statements.

Our audit was made for the purpose of forming an opinion on the financial statements of the fiduciary funds. The supplemental schedules are presented for additional analysis and are not a required part of the financial statements. This information, except for Report J, Part II, which has not been subjected to the auditing procedures applied and upon which we do not express an opinion, has been subjected to the auditing procedures applied in the audit of the fiduciary funds financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the fiduciary funds financial statements as a whole.

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

A handwritten signature in black ink, appearing to read "Brum, Kallberg, Fisher & Oh, P.C." The signature is fluid and cursive, with some parts of the names and the firm name being more stylized.

July 1, 2011

Mark L. Smith  
Wayne D. Koelling  
Lawrence K. Ohm  
Curtis L. Dykstra  
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**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 Audit Standards***

Kankakee County Circuit Clerk  
County Board, Kankakee, Illinois

We have audited the financial statements of the fiduciary funds of the Kankakee County Circuit Clerk as of and for the year ended November 30, 2010, and have issued our report thereon dated July 1, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Kankakee County Circuit Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Kankakee County Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Kankakee County Circuit Clerk's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness: No. 2010-2

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and responses costs to be a significant deficiency: No. 2010-1

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Kankakee County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Kankakee County Circuit Clerk in a separate letter dated July 1, 2011.

The Kankakee County Circuit Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Kankakee County Circuit Clerk's response and, accordingly, we express no opinion on it.

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

A handwritten signature in black ink, appearing to read "Smith, Kaellay, Oates & Oh, P.C." The signature is fluid and cursive, with the company name in a slightly larger, more formal script.

July 1, 2011

**Kankakee County Circuit Clerk  
Statement of Fiduciary Net Assets  
November 30, 2010**

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	<u>Agency Funds</u>
<b>Assets</b>	
Cash	\$1,748,441
Investments, at cost	<u>500,000</u>
Total Assets	<u>\$2,248,441</u>
<b>Liabilities and Net Assets</b>	
<b>Liabilities</b>	
Bail bonds in trust	\$1,915,619
Due to others	<u>332,822</u>
Total Liabilities	<u>2,248,441</u>
<b>Net Assets</b>	<u>-0-</u>
Total Liabilities and Net Assets	<u>\$2,248,441</u>

The accompanying notes are an integral part of the financial statements.

**Kankakee County Circuit Clerk**  
**Statement of Changes in Assets and Liabilities – Agency Funds**  
**For Fiscal Year Ended November 30, 2010**

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	<u>Balance</u> <u>December 1,</u> <u>2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>November 30,</u> <u>2010</u>
<b>Assets</b>				
Cash	\$1,863,456	\$9,470,367	\$9,585,382	\$1,748,441
Investments	<u>500,000</u>			<u>500,000</u>
	<u><u>\$2,363,456</u></u>	<u><u>\$9,470,367</u></u>	<u><u>\$9,585,382</u></u>	<u><u>\$2,248,441</u></u>
<b>Liabilities</b>				
Bail bonds in trust	\$2,054,807	\$2,267,667	\$2,406,855	\$1,915,619
Due to others	<u>308,649</u>	<u>7,202,700</u>	<u>7,178,527</u>	<u>332,822</u>
	<u><u>\$2,363,456</u></u>	<u><u>\$9,470,367</u></u>	<u><u>\$9,585,382</u></u>	<u><u>\$2,248,441</u></u>

The accompanying notes are an integral part of the financial statements.

**Kankakee County Circuit Clerk**  
**Notes To Fiduciary Funds Financial Statements**

---

**Note 1 - Summary of Significant Accounting Policies**

**The Financial Reporting Entity**

The Kankakee County Circuit Clerk is a part of Kankakee County, Illinois, a municipal corporation governed by an elected board. The financial statements present only the agency and trust funds of the Circuit Clerk in conformity with generally accepted accounting principles and are not intended to present the financial position of Kankakee County, Illinois.

**Fund Accounting**

The agency and trust funds of the Circuit Clerk are fiduciary funds used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These agency funds are custodial in nature and do not involve the measurement of the results of operations.

**Measurement Focus and Basis of Accounting**

The accompanying financial statements for fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

**Investments**

All investments are in the form of certificates of deposit and are carried at cost, which approximates market.

**Cash**

The Circuit Clerk's cash deposits may have exceeded amounts insured by the FDIC throughout the year; any deposits not FDIC insured were covered by collateral provided by the financial institution.

**Note 2 – Cash and Investments**

Statutes authorize the Circuit Clerk to make deposits/investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within three highest classifications by at least two standard rating services, and the Illinois Funds Money Market Fund.

The Circuit Clerk's cash and investments are subject to credit risk (the risk that an issuer or counterparty to an investment will not fulfill its obligation) and custodial credit risk (the risk that in the event of a bank failure, the government's deposits may not be returned to it). The Circuit Clerk follows the County's investment policy, which states that when selecting financial institutions as depositories for County funds, the County will consider the ability of the institution to have sufficient collateral for deposits in excess of FDIC insurance.

**Kankakee County Circuit Clerk**  
**Notes To Fiduciary Funds Financial Statements**

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**Note 3 – Delinquent Fines and Fees**

A significant amount of fines and fees attributable to the current and prior years have been assessed and remain outstanding at November 30. Because these amounts are subject to a high degree of default, collectibility of these balances is highly doubtful. Accordingly, any collections are recorded in the period in which they are received.

REPORT J  
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT  
21ST JUDICIAL CIRCUIT, KANKAKEE COUNTY, ILLINOIS  
FISCAL YEAR ENDING November, 2010

**PART I - REVENUE OF CLERK'S OFFICE**

<b>A. CLERK'S FEES AND COSTS RECEIVED</b> (INCLUDE THE VARIOUS FEES IN THE CLERKS OF COURTS ACT) SECTION 27.1a THROUGH 27.2a. OTHER CLERK'S FEES NOT ALLOCATED TO A SPECIFIC FUND ARE ALSO REPORTED IN THIS TOTAL.	<b>SECTION A TOTAL</b>	<b>\$1,431,758.52</b>
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$248,745.67</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$30,338.60</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$243,449.30</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$19,766.25</b>
<b>F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b> (1) INTEREST PAID ON ACCOUNTS (2) DHFS IV-D CONTRACTUAL AND INCENTIVE (3) OTHER	<b>SECTION F (1,2,3) TOTAL</b>	<b>\$6,833.88</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL</b>		<b>\$1,980,892.22</b>

UNAUDITED

PART II - COST OF OPERATING CLERK'S OFFICE

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$60,447.16
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$629,375.21
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME: 40	
	(ii) PART TIME: 2	

NOTE: DO NOT INCLUDE SALARIES REPORTED IN B, C, OR D BELOW.

**SECTION A (1,2) TOTAL \$689,822.37**

**B. AUTOMATION EXPENSES**

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

(1) PAID FROM COURT AUTOMATION FUND \$486,369.24

(2) PAID FROM COUNTY GENERAL FUND

\$0.00 **SECTION B (1,2) TOTAL \$486,369.24**

**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 \$80,932.87

(2) PAID FROM COUNTY GENERAL FUND

\$0.00 **SECTION C (1,2) TOTAL \$80,932.87**

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND \$413,720.67

(2) PAID FROM COUNTY GENERAL FUND

\$0.00 **SECTION D (1,2) TOTAL \$413,720.67**

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

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

**SECTION E TOTAL \$0.00**

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

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TRAVEL, ETC.) IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR AMOUNTS ON PAGE 7, ATTACHMENT A.)

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

**SECTION F TOTAL \$39,154.42**

**PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F) TOTAL \$1,709,999.57**

**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 personal checks endorsed without recourse and forwarded to obligee or public office.)	\$1,770,126.18
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$8,902,794.38
	<b>SECTION A TOTAL</b> <span style="float: right;">\$10,672,920.56</span>
	<b>THIS AMOUNT FORWARDED TO PAGE 6</b>

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

*SEE PAGE 9, ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)*

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

a. ALL EXCEPT DRUG FINES	\$553,078.60
b. DRUG FINES	\$5,205.01
c. CRIME LABORATORY FUND	\$49.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER (EMERGENCY RESPONSE)	\$57,385.60
	<b>SUBTOTAL 1-A,B,C,D,E</b> <span style="float: right;">\$615,718.21</span>

1.1) DRUG TASK FORCE	\$0.00
----------------------	--------

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

a. ALL EXCEPT DRUG FINES	\$7,312.21
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
	<b>SUBTOTAL 2-A,B,C</b> <span style="float: right;">\$7,312.21</span>

*(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ON PAGE 8, ATTACHMENT B)*

**TOTAL** \$623,030.42

3) COUNTY	
a. CRIMINAL FINES	\$89,579.96
b. TRAFFIC FINES	\$399,073.43
c. DRUG FINES	\$0.00
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$261,867.01
	<b>SUBTOTAL 3-A,B,C,D,E,F,G</b> <span style="float: right;">\$750,520.40</span>

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON PAGE 9, ATTACHMENT C

**SUBTOTAL SECTION B (1,1.1,2,3)** \$1,373,560.82

**THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4**

**SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,373,550.82**  
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE

1. DNR FUNDS TOTAL	\$15,424.60
2. ROAD FUND (OVERWEIGHTS)	\$383.50
3. STATE TOLL HIGHWAY AUTORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$12,847.28
6. STATE POLICE DUI FUND	\$9,352.80
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$89,519.36
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$788.00
9. DRIVERS EDUCATION FUND	\$47,513.65
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$14,977.90
11. DRUG TREATMENT FUND	\$101,815.36
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$930.00
14. TRAUMA CENTER FUND	\$68,266.18
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$95,893.58
17. GENERAL REVENUE FUND	\$91,245.50
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,507.62
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	\$1,869.07
36. FIRE PREVENTION FUND	\$5,624.50
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$26,395.75
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$28,498.85
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$198.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$33,100.27
45. LUMP SUM SURCHARGE*	\$20,547.73
<b>SUBTOTAL 4 (1-45)</b>	<b>\$666,699.50</b>

**SECTION B (1,1.1,2,3,4) TOTAL \$2,040,250.32**

THIS AMOUNT FORWARDED TO PAGE 6

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

**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		\$60,380.10
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$53,591.37	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$253,453.72	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$307,045.09</b>
3. COUNTY LAW LIBRARY FUND		\$65,682.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$2,741.52
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$91,219.60
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$41,865.30	
b. JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$41,865.30</b>
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$69,241.63
10. DISPUTE RESOLUTION FUND		\$5,547.00
11. MANDATORY ARBITRATION FUND		
a. ARBITRATION FEE	\$0.00	
b. REJECTION OF AWARD	\$0.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$0.00</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
a. SUBSTANCE ABUSE SERVICES FUND	\$0.00	
b. WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$53,570.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$10,529.00
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. OTHER		\$79,827.25
	<b>SECTION C TOTAL</b>	<b>\$787,648.49</b>
	THIS AMOUNT FORWARDED TO PAGE 6	

**D. MISCELLANEOUS DISBURSEMENTS**

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)	\$0.00
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$9,225.00
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00
<b>SUBTOTAL (2-a,b)</b>	<b>\$9,225.00</b>
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT	\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY	\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE	\$745.75
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:	
a. FROM JUDICIAL SALES	\$0.00
b. FROM ALL OTHER CASE CATEGORIES	\$0.00
<b>SUBTOTAL (6-a,b)</b>	<b>\$0.00</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"	\$6,253.74
8. REFUND AND RETURNS	
a. BAIL	\$1,020,288.73
b. OTHER	\$0.00
<b>SUBTOTAL (8-a,b)</b>	<b>\$1,020,288.73</b>
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON PAGE 11,) ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)	\$448,040.27

**SECTION D TOTAL** **\$1,484,553.49**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$10,672,920.56
SECTION B TOTAL (FROM PAGE 4)	\$2,040,250.32
SECTION C TOTAL (FROM PAGE 5)	\$787,648.49
SECTION D TOTAL (FROM PAGE 6)	\$1,484,553.49
<b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b>	<b>\$14,985,372.86</b>

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: **NOVEMBER**

**UNAUDITED**

## **ATTACHMENT A**

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

THIS TOTAL SHOULD MATCH PART II - SECTION F TOTAL ON PAGE 2.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,  
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED

**ATTACHMENT B**

**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES,  
ASSESSMENTS, CHARGES AND FORFEITURES PAID TO  
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	VEHICLE/ CRIME LAB	DUI EQUIP	TWNSHIP/ SCHOOL ZONE	TOTALS
AROMA PARK	\$6,566.01	\$0.00	\$840.00	\$95.00	\$166.40	<b>\$7,667.41</b>
BOURBONNAIS	\$93,134.81	\$0.00	\$7,194.00	\$3,815.05	\$266.90	<b>\$104,410.76</b>
BRADLEY	\$146,669.24	\$0.00	\$10,003.25	\$4,592.10	\$0.00	<b>\$161,264.59</b>
CABERY	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$20.00</b>
CHEBANSE	\$264.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$264.00</b>
ESSEX	\$3,635.36	\$0.00	\$180.00	\$0.00	\$153.52	<b>\$3,968.88</b>
GRANT PARK	\$14,046.62	\$0.00	\$504.00	\$227.00	\$0.00	<b>\$14,777.62</b>
HERSCHER	\$1,755.48	\$0.00	\$60.00	\$100.00	\$0.00	<b>\$1,915.48</b>
HOPKINS PARK	\$2,556.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$2,556.00</b>
CITY OF KANKAKEE	\$177,144.69	\$0.00	\$12,706.25	\$5,540.95	\$1,402.02	<b>\$196,793.91</b>
MANTENO	\$57,017.80	\$0.00	\$4,507.00	\$2,195.00	\$418.28	<b>\$64,138.08</b>
MOMENCE	\$36,895.88	\$0.00	\$3,041.00	\$762.00	\$344.88	<b>\$41,043.76</b>
ST. ANNE	\$13,372.71	\$0.00	\$380.00	\$0.00	\$158.00	<b>\$13,910.71</b>
KAMEG	\$0.00	\$5,140.01	\$49.00	\$0.00	\$0.00	<b>\$5,189.01</b>
DCI	\$0.00	\$65.00	\$0.00	\$0.00	\$0.00	<b>\$65.00</b>
GANEER	\$0.00	\$0.00	\$0.00	\$0.00	\$188.26	<b>\$188.26</b>
LIMESTONE	\$0.00	\$0.00	\$0.00	\$0.00	\$752.69	<b>\$752.69</b>
NORTON	\$0.00	\$0.00	\$0.00	\$0.00	\$154.48	<b>\$154.48</b>
OTTO	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00	<b>\$180.00</b>
PEMBROKE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.67	<b>\$2,500.67</b>
ROCKVILLE	\$0.00	\$0.00	\$0.00	\$0.00	\$144.98	<b>\$144.98</b>
SALINA	\$0.00	\$0.00	\$0.00	\$0.00	\$207.04	<b>\$207.04</b>
SUMNER	\$0.00	\$0.00	\$0.00	\$0.00	\$44.51	<b>\$44.51</b>
YELLOWHEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$839.00	<b>\$839.00</b>
PILOT	\$0.00	\$0.00	\$0.00	\$0.00	\$33.58	<b>\$33.58</b>
<b>SUBTOTALS</b>	<b>\$553,078.60</b>	<b>\$5,205.01</b>	<b>\$39,464.50</b>	<b>\$17,327.10</b>	<b>\$7,955.21</b>	
						<b>\$623,030.42</b>
<b>(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						

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

**ATTACHMENT C**

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

<b>DESCRIPTION</b>	<b>AMOUNT</b>
MAJOR CRIME TASK FORCE	\$275.00
SHERIFF VEHICLE FUND	\$12,221.25
SHERIFF DUI EQUIP	\$3,628.55
ORDINANCE VIOL	\$46.03
GENERAL FUND PERCENTAGE	\$217,001.63
TEEN COURT	\$23,994.25
2% SURCHARGE	\$3,127.69
2.5% TRAMA	\$1,524.68
2.5% SPINAL CORD	\$47.93
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
<b>ATTACHMENT C TOTAL</b>	<b>\$261,867.01</b>

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

**ATTACHMENT D**

**LINE ITEM BREAKDOWN OF PART III. B. (4) 44: "OTHER"**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$0.00
ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
ARSONIST REGISTRATION FUND	\$500.00
CHILD MURDER AND VIOLENT OFFENDER AGAINST YOUTH REG. FUND	\$0.00
CORPORATE CRIME FUND	\$0.00
DIESEL EMISSIONS TESTING FUND	\$0.00
DRUG TRAFFIC PREVENTION FUND	\$0.00
ER RESTITUTION (STATE)	\$0.00
FIRE TRUCK REVOLVING LOAN FUND	\$5,248.25
FORECLOSURE PREVENTION PROGRAM FUND	\$5,684.00
ILLINOIS ANIMAL ABUSE FUND	\$0.00
ILLINOIS RACING BOARD	\$0.00
LEAD POISONING SCREENING, PREVENTION, AND ABATEMENT FUND	\$0.00
MILITARY FAMILY RELIEF FUND	\$0.00
PRISONER REVIEW BOARD VEHICLE AND EQUIPMENT FUND	\$1,549.00
SEALING FEE (STATE POLICE)	\$0.00
SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
SEX OFFENDER INVESTIGATION FUND	\$0.00
STATE POLICE OPERATIONS ASSISTANCE FUND	\$0.00
STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
STATE POLICE VEHICLE FUND	\$11,411.25
TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$125.00
CONSERVATION DUI	\$180.00
DOMESTIC BATTERY	\$627.00
STATE BAIL FORF	\$3,295.72
SEC OF ST. DUI	\$2,318.05
SEC OF ST. VEHICLE	\$1,892.00
CONSERVATION VEHICLE	\$270.00
<b>ATTACHMENT D TOTAL</b>	<b>\$33,100.27</b>

THIS TOTAL SHOULD MATCH PART III - SECTION B (4)44 (OTHER) TOTAL ON PAGE 4.

**ATTACHMENT E**

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

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 6.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHEMENT, SIMPLY  
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

Mark L. Smith  
Wayne D. Koelling  
Lawrence K. Ohm  
Curtis L. Dykstra  
Richard S. Stenzinger  
Marcie Meents Kolberg  
Michael L. Stroud  
Keith B. Ohm  
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## Independent Auditor's Report on Compliance With Applicable Requirements and on Internal Control Over Compliance

Kankakee County Circuit Clerk  
County Board, Kankakee, Illinois

### Compliance

We have audited the Kankakee County Circuit Clerk's compliance with the compliance requirements listed below, applicable to Kankakee County Circuit Clerk's assessment, collection, and distribution of funds, including timeliness of those actions for the year ended November 30, 2010. Compliance with the requirements referred to below is the responsibility of Kankakee County Circuit Clerk's management. Our responsibility is to express an opinion on the Kankakee County Circuit Clerk's compliance based on our audit

#### Applicable Compliance Requirements:

- 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 is maintaining effective accounting control over revenues, expenditures, assets and liabilities.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Audit Standards* issued by the Comptroller General of the United States; and Circuit Clerk Audit Guidelines issued by the Administrative Office of the Illinois Courts. Those standards and the Circuit Clerk Audit Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the assessment, collection, and distribution of funds, including timeliness of those actions occurred. An audit includes examining, on a test basis, evidence about the Kankakee County Circuit Clerk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Kankakee County Circuit Clerk's compliance with those requirements.

In our opinion, Kankakee County Circuit Clerk complied, in all material respects, with the compliance requirements referred to above that are applicable to the assessment, collection, and distribution of funds, including timeliness of those actions for the year ended November 30, 2010.

Internal Control Over Compliance

Management of Kankakee County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with compliance requirements referred to above. In planning and performing our audit, we considered the Kankakee County Circuit Clerk's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kankakee County Circuit Clerk's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and responses as item No. 2010-2 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and responses as item No. 2010-1 to be a significant deficiency.

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



July 1, 2011

**Kankakee County Circuit Clerk**  
**Schedule of Findings and Responses**  
**For the year ended November 30, 2010**

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Finding No. 2010-1

**Criteria:**

Internal controls should be designed to assure that transactions are properly initiated, authorized, recorded, processed, and reported reliably in accordance with generally accepted accounting principles.

**Condition:**

There is a lack of segregation of duties in the bookkeeping function, and there are inadequate checks and balances to mitigate the lack of segregation of duties.

**Context:**

The bookkeeper has the ability to prepare deposits, perform daily balancing procedures, prepare checks and stamp them with the Circuit Clerk's signature, override information in the automated system, and prepare monthly bank reconciliations and financial reports.

**Effect:**

There is a reasonable possibility that a misstatement of the Circuit Clerk's financial statements that is more than inconsequential will not be prevented or detected and corrected in a timely manner.

**Cause:**

Lack of personnel available to perform reviews of monthly bank reconciliations and other monitoring functions.

**Recommendation:**

1. Resume the practice of having someone independent of the bookkeeping function reperform or review monthly bank reconciliations and document the procedures performed.
2. Consider having the Circuit Clerk or someone outside of the department periodically review the monthly closings and document such review.
3. Consider having departments within the Circuit Clerk's office submit daily batch totals to someone independent of bookkeeping as well as to the bookkeeper for outside verification of daily deposit totals.
4. Remove bookkeeper's access to the signature stamp used for signing checks.

**Management's Response:**

1. Request assistance from the County Auditor's office or the County Finance Department in performing a review of monthly bank reconciliations.
2. Request assistance from the County Auditor's office or the County Finance Department in performing a review of closing procedures.
3. The Circuit Clerk and the supervisor will maintain daily the practice of documenting the batch totals for comparison with the daily transaction journal.
4. The bookkeeper no longer has access to the signature stamp used for signing checks. The Circuit Clerk will personally sign/stamp all checks and in the Circuit Clerk's absence, the Chief Deputy will sign/stamp checks.

**Kankakee County Circuit Clerk  
Schedule of Findings and Responses  
For the year ended November 30, 2010**

---

Finding No. 2010-2

**Criteria:**

Internal controls should be designed to allow management or employees, in the normal course of performing their assigned duties, to prevent or detect and correct misstatements in a timely basis.

**Condition:**

Bank reconciliations were not performed for April 2010 through November 2010 in timely manner. They were performed in January 2011.

**Context:**

The Circuit Clerk's office began a three-phase conversion of their software in April 2010. During that time, they were operating on two systems. The bookkeeper was not trained to do bank reconciliations on the new software until the full conversion was complete in March 2011.

**Effect:**

There was a reasonable possibility that a material misstatement of the financial statements, specifically cash, existed and would not have been detected and corrected in a timely manner.

**Cause:**

See context above.

**Recommendation:**

Perform bank reconciliations on a monthly basis.

**Management's Response:**

Bank reconciliations are now being performed on a monthly basis since the bookkeeper has been trained and all operations are on only one system. Any discrepancies or issues are immediately reported to the software vendor, who will provide assistance where necessary.