

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND**

**FINANCIAL STATEMENT AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED NOVEMBER 30, 2017



**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2017**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENT	
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES	4
NOTES TO FINANCIAL STATEMENT	5
SUPPLEMENTARY INFORMATION	
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES	7
REPORT J – ANNUAL FINANCIAL REPORT – (EXCLUDING PART II)	8
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	19
INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE	21
SCHEDULE OF FINDINGS AND RESPONSES	23

INDEPENDENT AUDITORS' REPORT

Tazewell County Circuit Clerk
Tazewell County, Illinois

Report on the Financial Statement

We have audited the accompanying statement of fiduciary assets and liabilities of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2017, and the related notes to the financial statement.

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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' 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 auditors' 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 financial position of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Reporting Entity

As discussed in Note 1, the financial statement presents only the Agency Fund of the Tazewell County, Illinois Circuit Clerk and does not purport to and does not present fairly the financial position of Tazewell County, Illinois, as of November 30, 2017, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statement. Such missing information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. Our opinion on the basic 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. The Schedule of Changes in Fiduciary Assets and Liabilities and Report J are presented for purposes of additional analysis and are not a required part of the basic financial statement.

The Schedule of Changes in Fiduciary Assets and Liabilities and Report J are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Changes in Fiduciary Assets and Liabilities and Report J are fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Tazewell County Circuit Clerk
Tazewell County, Illinois

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2018, on our consideration of the Tazewell County, Illinois Circuit Clerk's internal control over financial reporting 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 the Tazewell County, Illinois 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 Tazewell County, Illinois Circuit Clerk's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Peoria, Illinois
May 11, 2018

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
NOVEMBER 30, 2017**

ASSETS

Cash	\$ 1,225,857
Certificates of Deposit	<u>12,500</u>
Total Assets	<u><u>\$ 1,238,357</u></u>

LIABILITIES

Due to Other County Funds	\$ 229,688
Due to Others	175,439
Bond Deposits	<u>833,230</u>
Total Liabilities	<u><u>\$ 1,238,357</u></u>

See accompanying Notes to the Financial Statement.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
NOTES TO FINANCIAL STATEMENT
NOVEMBER 30, 2017**

NOTE 1 DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Organization and Reporting Entity

The Tazewell County, Illinois Circuit Clerk (Circuit Clerk) is an agency fund of Tazewell County, Illinois. Tazewell County, Illinois (County) is a governmental entity located in central Illinois. Increases to the assets of the Circuit Clerk are substantially generated as a result of fines and fees assessed and amounts collected and held on behalf of others.

Basis of Accounting

The financial statement has been prepared in accordance with the accrual basis of accounting. Increases in assets are recognized when they become measurable and available as net current assets.

Fund Presentation

The financial statement presents only the Agency fund of the Tazewell County, Illinois Circuit Clerk and is not intended to present the financial position of Tazewell County, Illinois as a whole. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Investments

Certificates of deposit are stated at cost, which approximates fair value.

Use of Estimates in Preparing Financial Statement

The preparation of a financial statement in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of changes in assets and liabilities during the reporting period. Actual results could differ from those estimates.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
NOTES TO FINANCIAL STATEMENT
NOVEMBER 30, 2017**

NOTE 2 CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Circuit Clerk's deposits may not be returned to it. The Circuit Clerk has a policy of requiring collateral to be pledged for amounts in excess of FDIC insurance.

At November 30, 2017, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits and certificates of deposit, was \$1,236,057 (excludes \$2,300 in cash on hand) and the bank balance was \$1,302,462. The entire bank balance was covered by federal depository insurance or collateral held by the pledging financial institution's trust department or agent in the Circuit Clerk's name.

Investments

The Circuit Clerk invests in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

As of November 30, 2017, the Tazewell County, Illinois Circuit Clerk had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Investment Maturity in Years</u>
Certificates of Deposit	\$ 12,500	Less than 1 Year

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The Circuit Clerk does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, under the terms of the sweep and repurchase agreements, funds are reinvested daily. Certificates of deposit at year-end all have a date of maturity at date of purchase of one year or less.

SUPPLEMENTARY INFORMATION

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FISCAL YEAR ENDED NOVEMBER 30, 2017**

	<u>Beginning Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balances</u>
ASSETS				
Cash on Hand	\$ 2,300	\$ -	\$ -	\$ 2,300
Cash in Bank	1,374,079	7,242,353	(7,392,875)	1,223,557
Certificates of Deposit	<u>27,500</u>	<u>113</u>	<u>(15,113)</u>	<u>12,500</u>
Total Assets	<u>\$ 1,403,879</u>	<u>\$ 7,242,466</u>	<u>\$ (7,407,988)</u>	<u>\$ 1,238,357</u>
LIABILITIES				
Due to Other County Funds	\$ 236,842	\$ 3,399,021	\$ (3,406,175)	\$ 229,688
Due to Others	270,560	2,843,446	(2,938,567)	175,439
Bond Deposits	<u>896,477</u>	<u>556,428</u>	<u>(619,675)</u>	<u>833,230</u>
Total Liabilities	<u>\$ 1,403,879</u>	<u>\$ 6,798,895</u>	<u>\$ (6,964,417)</u>	<u>\$ 1,238,357</u>

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2017**

PAGE 1 Of 13
PART I

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
Tazewell COUNTY
10 JUDICIAL CIRCUIT
FISCAL YEAR ENDING November 2017**

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED <small>(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.)</small>	SECTION A TOTAL	\$796,526.50
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$512,233.13
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$72,048.49
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$512,209.42
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$36,589.20
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$13,714.21
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$8,980.22 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$13,477.83 (3) OTHER \$41,136.49	SECTION G (1,2,3) TOTAL	\$63,594.54
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$2,006,915.49

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEVELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2017**

PAGE 3 OF 13
PART III.A-B.3

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.)	\$147,737.87
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$18,578,876.05

SECTION A TOTAL \$18,726,613.92
[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	\$915,030.29
b. DRUG FINES	\$3,144.41
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$0.00
SUBTOTAL 1-a,b,c,d,e	
	\$918,174.70

1.1) DRUG TASK FORCE

\$690.67

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

a. ALL EXCEPT DRUG FINES	\$0.00
b. DRUG FINES	\$0.00
c. OTHER	\$349.00
SUBTOTAL 2-a,b,c	
	\$349.00

(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)

\$919,214.37

3) COUNTY

a. CRIMINAL FINES	\$99,417.16
b. TRAFFIC FINES	\$333,925.66
c. DRUG FINES	\$12,379.85
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$190,960.69
SUBTOTAL 3-a,b,c,d,e,f,g	
	\$636,683.36

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

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

\$1,555,897.73

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

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2017**

**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	\$2,053.28
2. ROAD FUND (OVERWEIGHTS)	\$4,883.96
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$475.00
5. STATE CRIME LABORATORY FUND	\$4,296.09
6. STATE POLICE DUI FUND	\$5,719.50
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$131,773.79
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$0.00
9. DRIVERS EDUCATION FUND	\$65,855.05
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$7,195.37
11. DRUG TREATMENT FUND	\$21,678.59
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,170.00
14. TRAUMA CENTER FUND	\$63,220.92
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$89,642.78
17. GENERAL REVENUE FUND	\$163,720.56
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$2,056.11
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	\$2,811.68
36. FIRE PREVENTION FUND	\$10,321.77
37. WC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$864.75
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$264.43
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$17,210.32
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$265.28
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$84,804.11
45. LUMP SUM SURCHARGE*	\$458,648.51

SUBTOTAL 4 (1-45) \$ 1,138,931.85
[THIS AMOUNT FORWARDED TO PAGE 5](#)

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

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2017**

PAGE 5 Of 13	
PART III.B.4 STATE FUNDS (2 OF 2)	
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued	SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,555,897.73 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3
4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45) \$1,138,931.85
<ul style="list-style-type: none"> 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 \$9,696.61 54. FORECLOSURE PREVENTION PROGRAM FUND \$49,014.89 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 \$700.00 61. MILITARY FAMILY RELIEF FUND \$0.00 62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND \$1,457.99 63. ROADSIDE MEMORIAL FUND \$12,410.00 64. TRUCKING ENVIRONMENTAL & EDUCATION FUND \$0.00 65. SECRETARY OF STATE POLICE DUI FUND \$0.00 66. SECRETARY OF STATE POLICE SERVICES FUND \$465.12 67. SECRETARY OF STATE POLICE VEHICLE FUND \$0.00 68. SEX OFFENDER INVESTIGATION FUND \$1,750.00 69. STATE ASSET FORFEITURE FUND \$0.00 70. STATE POLICE OPERATIONS ASSISTANCE FUND \$214,284.93 71. STATE POLICE STREETGANG-RELATED CRIME FUND \$0.00 72. STATE POLICE VEHICLE FUND \$8,486.64 73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND \$9,073.62 74. VEHICLE INSPECTION FUND \$0.00 75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND \$540.00 76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND \$1,010.00 77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND \$380.00 78. STATE POLICE SERVICES FUND \$5,890.04 79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND \$0.00 80. GUARDIANSHIP AND ADVOCACY FUND \$23,085.00 81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND \$0.00 82. ACCESS TO JUSTICE FUND \$8,072.00 83. STATE'S ATTORNEYS APPELLATE PROSECUTOR \$330.00 84. SUPREME COURT SPECIAL PURPOSES FUND \$36,234.00 85. GEORGE BAILEY MEMORIAL FUND \$261.00 999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D. \$3,122.25 	SUBTOTAL 4 (46-999) \$386,264.09
CLICK HERE TO GO TO ATTACHMENT D	SUBTOTAL 4 (1-999) \$1,525,195.94
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 3,081,093.67 THIS AMOUNT FORWARDED TO PAGE 7

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEVELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2017**

PAGE 6 OF 13
PART III.C

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	\$63,766.63	
(b) RECORDS AUTOMATION FUND	\$0.00	
	SUBTOTAL (1-a,b)	\$63,766.63
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$21,547.31	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$246,427.81	
	SUBTOTAL (2-a,b)	\$267,975.12
3. COUNTY LAW LIBRARY FUND		\$52,387.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$940.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$76,547.95
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$47,774.11	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$47,774.11
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$40,213.63
9. PROBATION AND COURT SERVICES FUND		\$171,346.31
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		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$1,930.25	
	SUBTOTAL (13-a,b)	\$1,930.25
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$5,075.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$12,977.49
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		\$16,873.30
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$21,095.53
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		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$505.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$24,209.69
	SECTION C TOTAL	\$803,617.01

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

[THIS AMOUNT FORWARDED TO PAGE 7](#)

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

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEVELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2017**

PAGE 7 Of 13
PART III.D

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)		\$129,146.69
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$17,546.25	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$17,546.25
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$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"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$614,826.49	
b. OTHER	\$6,493.31	
	SUBTOTAL (8-a,b)	\$621,319.80
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.)		\$216,438.13

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

SECTION D TOTAL **\$984,450.87**
[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$18,726,613.92
	SECTION B TOTAL (From PartIII.StateFunds2)	\$3,081,093.67
	SECTION C TOTAL (From PartIII.C)	\$803,617.01
	SECTION D TOTAL (From PartIII.D)	\$984,450.87

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL **\$23,595,775.47**

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:

**REPORT J
 ANNUAL FINANCIAL REPORT
 CLERK OF THE CIRCUIT COURT
 10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
 FISCAL YEAR ENDED NOVEMBER 30, 2017**

[CLICK HERE TO RETURN TO PART III.C \(Pg.3\)](#)

PAGE 10 Of 13

ATTACHMENT C

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

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$190,960.69
	\$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
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$190,960.69

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](#)



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Tazewell County Circuit Clerk
Tazewell County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2017 and the related notes to the financial statement, and have issued our report thereon dated May 11, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Tazewell County, Illinois Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Tazewell County, Illinois Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tazewell 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 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. 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 have not been identified. We did identify a certain deficiency in internal control described in the accompanying Schedule of Findings and Responses as Finding 2017-001 that we consider to be a material weakness.

Tazewell County Circuit Clerk
Tazewell County, Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency Fund financial statement of the Tazewell County, Illinois Circuit Clerk is free 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 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*.

Tazewell County, Illinois Circuit Clerk’s Response to Finding

The Tazewell County, Illinois Circuit Clerk’s response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. The Tazewell County, Illinois Circuit Clerk’s response was not subjected to the auditing 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 result of that testing, and not to provide an opinion on the effectiveness of the entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Peoria, Illinois
May 11, 2018



**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Tazewell County Circuit Clerk
Tazewell County, Illinois

Compliance

We have examined the Tazewell County, Illinois Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2017. The management of the Tazewell County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Tazewell County, Illinois Circuit Clerk's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act. Those standards, the Act, and the Circuit Clerk Audit Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether the Tazewell County, Illinois Circuit Clerk complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the Tazewell County, Illinois Circuit Clerk complied with the specific requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgment, 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 provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Tazewell County, Illinois Circuit Clerk's compliance with specified requirements.

Tazewell County Circuit Clerk
Tazewell County, Illinois

In our opinion, the Tazewell County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2017.

Internal Control

Management of the Tazewell County, Illinois Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Tazewell County, Illinois Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of the 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 Tazewell County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Tazewell County, Illinois 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 in internal control over compliance is a deficiency, or a 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 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 over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit 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 Tazewell, 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.



CliftonLarsonAllen LLP

Peoria, Illinois
May 11, 2018

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
NOVEMBER 30, 2017**

Findings Relating to Internal Control Over Financial Reporting and Compliance

Finding No. 2017-001 – Financial Statement Adjustments

Criteria or specific requirement:

A control deficiency 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 misstatements on a timely basis.

Condition:

During the course of our audit, we proposed adjusting entries to ensure the financial statement is prepared in accordance with accounting principles generally accepted in the United States of America.

Effect:

There is more than a remote likelihood that a material misstatement of the financial statement would not be prevented or detected by the County's internal control.

Cause:

The Circuit Clerk's office prepared the financial statement. However, we proposed audit adjustments to ensure the financial statement is prepared in accordance with accounting principles generally accepted in the United States of America.

Recommendation:

Management should continue to evaluate internal controls to ensure proper financial reporting.

Views of responsible officials and planned corrective action:

Management acknowledges the finding and will continue to work towards rectifying the condition.