

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

**FINANCIAL STATEMENT AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED NOVEMBER 30, 2018**



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AUDIT, TAX, AND  
CONSULTING**

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK  
AGENCY FUND  
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## 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, 2018, 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, 2018, 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, 2018, 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 July 11, 2019, 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Peoria, Illinois  
July 11, 2019

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK  
AGENCY FUND  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
NOVEMBER 30, 2018**

**ASSETS**

Cash	<u>\$ 2,284,342</u>
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**LIABILITIES**

Due to Other County Funds	\$ 691,664
Due to Others	580,718
Bond Deposits	<u>1,011,960</u>
Total Liabilities	<u>\$ 2,284,342</u>

*See accompanying Notes to the Financial Statement.*

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK  
AGENCY FUND  
NOTES TO FINANCIAL STATEMENT  
NOVEMBER 30, 2018**

**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 (the Circuit Clerk) is an agency fund of Tazewell County, Illinois. Tazewell County, Illinois (the 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.

**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, 2018, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits, was \$2,282,042 (excludes \$2,300 in cash on hand) and the bank balance was \$2,485,049. 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.

## **SUPPLEMENTARY INFORMATION**



**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK  
 AGENCY FUND  
 SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
 FISCAL YEAR ENDED NOVEMBER 30, 2018**

	<u>Beginning Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balances</u>
<b>ASSETS</b>				
Cash on Hand	\$ 2,300	\$ -	\$ -	\$ 2,300
Cash in Bank	1,223,557	6,459,473	(5,400,988)	2,282,042
Certificates of Deposit	<u>12,500</u>	<u>-</u>	<u>(12,500)</u>	<u>-</u>
Total Assets	<u>\$ 1,238,357</u>	<u>\$ 6,459,473</u>	<u>\$ (5,413,488)</u>	<u>\$ 2,284,342</u>
<b>LIABILITIES</b>				
Due to Other County Funds	\$ 229,688	\$ 3,002,205	\$ (2,540,229)	\$ 691,664
Due to Others	175,439	2,584,450	(2,179,171)	580,718
Bond Deposits	<u>833,230</u>	<u>1,011,150</u>	<u>(832,420)</u>	<u>1,011,960</u>
Total Liabilities	<u>\$ 1,238,357</u>	<u>\$ 6,597,805</u>	<u>\$ (5,551,820)</u>	<u>\$ 2,284,342</u>

**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

Tazewell COUNTY

10th JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 2018

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

<b>A. CLERK'S FEES AND COSTS RECEIVED</b>	<b>SECTION A TOTAL</b>	<b>\$734,911.55</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: 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>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$426,454.25</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$23,983.56</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$426,613.93</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$35,805.85</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$13,907.70</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$11,492.33	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$9,780.69	
(3) OTHER	\$38,101.31	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$59,374.33</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>		<b>\$1,721,051.17</b>

**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.)	\$174,304.02
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$18,118,549.13

**SECTION A TOTAL \$18,292,853.15**  
[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	\$803,281.88
b. DRUG FINES	\$3,191.07
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$0.00
<b>SUBTOTAL 1-a,b,c,d,e</b>	
	<b>\$806,472.95</b>

**1.1) DRUG TASK FORCE**

\$183.89

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

a. ALL EXCEPT DRUG FINES	\$0.00
b. DRUG FINES	\$0.00
c. OTHER	\$665.24
<b>SUBTOTAL 2-a,b,c</b>	
	<b>\$665.24</b>

(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)**

**\$807,322.08**

**3) COUNTY**

a. CRIMINAL FINES	\$77,366.32
b. TRAFFIC FINES	\$220,094.56
c. DRUG FINES	\$13,445.37
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)	\$125,434.31
<b>SUBTOTAL 3-a,b,c,d,e,f,g</b>	
	<b>\$436,340.56</b>

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

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

**\$1,243,662.64**

[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	\$1,906.90
2. ROAD FUND (OVERWEIGHTS)	\$4,342.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$125.00
5. STATE CRIME LABORATORY FUND	\$2,936.81
6. STATE POLICE DUI FUND	\$2,913.98
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$120,236.33
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$32,141.11
9. DRIVERS EDUCATION FUND	\$60,012.82
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$5,932.43
11. DRUG TREATMENT FUND	\$20,048.59
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$382.20
14. TRAUMA CENTER FUND	\$50,327.20
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$72,034.51
17. GENERAL REVENUE FUND	\$160,262.17
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$2,044.32
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	\$2,033.85
36. FIRE PREVENTION FUND	\$11,569.03
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	\$158.82
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$10,428.48
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$76.07
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$81,140.53
45. LUMP SUM SURCHARGE*	\$370,413.86

**SUBTOTAL 4 (1-45) \$ 1,011,467.01**  
[THIS AMOUNT FORWARDED TO PAGE 5](#)

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

<b>PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued</b>	<b>SUBTOTAL SECTION B(1,1.1, 2, 3)</b>	<b>\$1,243,662.64</b>
	<a href="#">AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3.</a>	

4) STATE (Funds 46-999)	<b>SUBTOTAL 4 (1-45)</b>	<b>\$1,011,467.01</b>
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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	\$11,457.87
54. FORECLOSURE PREVENTION PROGRAM FUND	\$47,398.47
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$0.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$20.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$439.32
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$1,307.76
63. ROADSIDE MEMORIAL FUND	\$16,477.82
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$48.96
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$1,145.26
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$172,814.49
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$5,812.75
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$3,198.56
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$285.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$701.23
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$443.02
78. STATE POLICE SERVICES FUND	\$6,908.53
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$24,792.31
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$7,811.94
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$270.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$35,099.75
85. GEORGE BAILEY MEMORIAL FUND	\$181.74
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$2,504.04

<b>SUBTOTAL 4 (46-999)</b>	<b>\$339,118.82</b>
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[CLICK HERE TO GO TO ATTACHMENT D.](#)

<b>SUBTOTAL 4 (1-999)</b>	<b>\$1,350,585.83</b>
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<b>SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL</b>	<b>\$ 2,594,248.47</b>
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**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	\$66,584.99	
(b) RECORDS AUTOMATION FUND	\$0.00	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$66,584.99</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$17,438.85	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$220,217.71	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$237,656.56</b>
3. COUNTY LAW LIBRARY FUND		\$50,531.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$970.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$69,235.19
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$39,780.61	
(b) JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$39,780.61</b>
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$25,709.32
9. PROBATION AND COURT SERVICES FUND		\$191,009.72
10. DISPUTE RESOLUTION FUND		\$0.00
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	\$2,276.25	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$2,276.25</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$6,458.49
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$16,283.17
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$60.00
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		\$12,661.16
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$20,905.09
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		\$579.81
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$17,163.92
	<b>SECTION C TOTAL</b>	<b>\$757,865.28</b>

[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)		\$54,500.52
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$16,430.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$16,430.00</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		\$0.00
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"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$227,468.89	
b. OTHER	\$6,387.82	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$233,856.71</b>
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.)		\$199,639.63

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

**SECTION D TOTAL** **\$504,426.86**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>PART III TOTALS</b>	<a href="#">SECTION A TOTAL (From PartIII.A-B.3)</a>	\$18,292,853.15
	<a href="#">SECTION B TOTAL (From PartIII.StateFunds2)</a>	\$2,594,248.47
	<a href="#">SECTION C TOTAL (From PartIII.C)</a>	\$757,865.28
	<a href="#">SECTION D TOTAL (From PartIII.D)</a>	\$504,426.86

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL** **\$22,149,393.76**

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:

### ATTACHMENT B

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
Schoold District Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$665.24	\$665.24
<b>Armington</b>	\$48.76	\$0.00	\$0.00	\$0.00	\$0.00	\$48.76
<b>Creve Coeur</b>	\$76,654.05	\$577.52	\$0.00	\$0.00	\$0.00	\$77,231.57
<b>Deer Creek</b>	\$1,350.85	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.85
<b>Delavan</b>	\$4,084.28	\$0.00	\$0.00	\$0.00	\$0.00	\$4,084.28
<b>East Peoria</b>	\$220,194.06	\$250.00	\$0.00	\$0.00	\$0.00	\$220,444.06
<b>Fondulac</b>	\$10,826.17	\$0.00	\$0.00	\$0.00	\$0.00	\$10,826.17
<b>Green Valley</b>	\$44.07	\$0.00	\$0.00	\$0.00	\$0.00	\$44.07
<b>Hopedale</b>	\$1,769.09	\$0.00	\$0.00	\$0.00	\$0.00	\$1,769.09
<b>Mackinaw</b>	\$8,503.46	\$0.00	\$0.00	\$0.00	\$0.00	\$8,503.46
<b>Marquette</b>	\$8,064.16	\$0.00	\$0.00	\$0.00	\$0.00	\$8,064.16
<b>Minier</b>	\$3,627.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,627.45
<b>Morton</b>	\$55,389.07	\$0.00	\$0.00	\$0.00	\$0.00	\$55,389.07
<b>North Pekin</b>	\$149,761.50	\$0.00	\$0.00	\$0.00	\$0.00	\$149,761.50
<b>Pekin</b>	\$174,125.75	\$1,846.05	\$0.00	\$0.00	\$0.00	\$175,971.80
<b>Pekin Park Dist</b>	\$1,560.07	\$0.00	\$0.00	\$0.00	\$0.00	\$1,560.07
<b>South Pekin</b>	\$3,526.65	\$18.75	\$0.00	\$0.00	\$0.00	\$3,545.40
<b>Tremont</b>	\$3,578.25	\$0.00	\$0.00	\$0.00	\$0.00	\$3,578.25
<b>Washington</b>	\$80,172.19	\$498.75	\$0.00	\$0.00	\$0.00	\$80,670.94
<b>MEG</b>	\$2.00	\$183.89	\$0.00	\$0.00	\$0.00	\$185.89
	\$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
	\$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
	\$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
	\$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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTALS</b>	<b>\$803,281.88</b>	<b>\$3,374.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$665.24</b>	
<b>(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						<b>\$807,322.08</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.

[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"**

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$125,434.31
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
<b>ATTACHMENT C TOTAL</b>	<b>\$125,434.31</b>

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 D**

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

<b>DESCRIPTION</b>	<b>AMOUNT</b>
Parole Sup. Fund	\$40.00
IL State Police CL State Police CL	\$1,180.00
IL State Police E-Citation	\$893.28
IL State Police Drug Enforcement	\$388.76
IL Commerce Fines	\$2.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
<b>ATTACHMENT D TOTAL</b>	<b>\$2,504.04</b>

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

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



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

DESCRIPTION	AMOUNT
Foreign Sheriff	\$1,566.26
SA Collections	\$190,313.37
FTA Warrant Fees	\$7,760.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
<b>ATTACHMENT F TOTAL</b>	<b>\$199,639.63</b>

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 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, 2018 and the related notes to the financial statement, and have issued our report thereon dated July 11, 2019.

**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 certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2018-001 and 2018-002 that we consider to be material weaknesses.

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 Responses to Findings**

The Tazewell County, Illinois Circuit Clerk's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The Tazewell County, Illinois Circuit Clerk's responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

### **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  
July 11, 2019



## 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, 2018. 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, 2018.

### **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 in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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  
July 11, 2019



**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK  
SCHEDULE OF FINDINGS AND RESPONSES  
NOVEMBER 30, 2018**

**Findings Relating to Internal Control Over Financial Reporting and Compliance**

**Finding No. 2018-001 – Financial Statement Preparation**

Criteria or specific requirement:

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 accounting principles generally accepted in the United States of America.

Condition:

The Circuit Clerk does not have an internal control policy in place over annual financial reporting that would enable management to prepare and ensure its financial statement and related footnote disclosures are complete and presented in accordance with accounting principles generally accepted in the United States of America.

Effect:

It is possible that a misstatement of the Circuit Clerk's financial statement could occur and not be prevented or detected by the Circuit Clerk's internal control over financial reporting.

Cause:

The Circuit Clerk does not have an internal control policy in place over the annual financial reporting.

The Circuit Clerk prepares the financial statement. However, the Circuit Clerk relies on the audit firm to ensure the accuracy of the financial statement, including related footnote disclosures. In addition, the Circuit Clerk has reviewed and approved the financial statement and the related footnote disclosures.

Recommendation:

Management should continue to evaluate if an internal control policy over the financial reporting is beneficial.

Views of responsible officials and planned corrective action:

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

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
NOVEMBER 30, 2018**

**Finding No. 2018-002 – Bank Reconciliations**

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:

The Circuit Clerk's office did not prepare bank reconciliations for fiscal year 2018 in a timely manner. Specifically, bank account activity from August 2018 through November 2018 was not reconciled until May 2019. Additionally, during the course of our audit, we noted that review of bank reconciliations was not consistently documented by management.

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 converted case management systems during August 2018 and experienced difficulties with the software conversion.

Recommendation:

Management should continue to evaluate internal controls to ensure that bank account activity is properly reconciled in a timely manner. Management should also continue to ensure that bank reconciliations are reviewed by an employee separate from the preparer and that review is documented.

Views of responsible officials and planned corrective action:

Management acknowledges the finding and has rectified the condition.