

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED NOVEMBER 30, 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

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**TAZEWELL COUNTY, ILLINOIS
CIRCUIT CLERK CUSTODIAL FUND
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2021**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FIDUCIARY NET POSITION	4
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION	5
NOTES TO FINANCIAL STATEMENTS	6
SUPPLEMENTARY INFORMATION	
REPORT J – ANNUAL FINANCIAL REPORT – (EXCLUDING PART II)	8
NOTE TO REPORT J – ANNUAL FINANCIAL REPORT	19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20
INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE	22
SCHEDULE OF FINDINGS AND RESPONSES	24



INDEPENDENT AUDITORS' REPORT

Tazewell County Circuit Clerk
Tazewell County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Custodial Fund of the Tazewell County, Illinois Circuit Clerk, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 statements referred to above present fairly, in all material respects, the financial position of the Custodial Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

Reporting Entity

As discussed in Note 1, the financial statements present only the Custodial Fund of the Tazewell County, Illinois Circuit Clerk and do not purport to and does not present fairly the financial position of Tazewell County, Illinois, as of November 30, 2021, the changes in financial position, or where applicable, its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Change in Accounting Principle

During the fiscal year ended November 30, 2021, the Tazewell County, Illinois Circuit Clerk adopted GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this standard, the Tazewell County, Illinois Circuit Clerk reported a restatement for the change in accounting principle (see Note 4). Our opinion is not modified with respect to the restatement.

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 statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Tazewell County, Illinois Circuit Clerk's basic financial statements. Report J is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Report J is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Report J provides relevant information that is not provided by the custodial fund financial statements, 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 statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Report J is fairly stated, in all material respects, in relation to the basic financial statements 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 26, 2022, 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

Peoria, Illinois
July 26, 2022

**TAZEWELL COUNTY, ILLINOIS
CIRCUIT CLERK CUSTODIAL FUND
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2021**

ASSETS

Cash and Cash Equivalents \$ 1,860,378

LIABILITIES

Due to Others 101,050

FIDUCIARY NET POSITION

Restricted for Individuals and Other Governmental Entities \$ 1,759,328

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
CIRCUIT CLERK CUSTODIAL FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED NOVEMBER 30, 2021**

ADDITIONS

Fees and Fines Collected for Others \$ 3,570,996

DEDUCTIONS

Fees and Fines Distributed to Others 3,049,016

NET INCREASE IN FIDUCIARY NET POSITION

521,980

Fiduciary Net Position - Beginning of Year, as Restated

1,237,348

FIDUCIARY NET POSITION - END OF YEAR

\$ 1,759,328

See accompanying Notes to Financial Statements.

**TAZEWELL COUNTY, ILLINOIS
CIRCUIT CLERK CUSTODIAL FUND
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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 custodial, fiduciary fund of Tazewell County, Illinois. Tazewell County, Illinois (the County) is a governmental entity located in central Illinois. The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Circuit Clerk's accounting policies are described below.

Reporting Entity

The activities of the Circuit Clerk are accounted for primarily within a fiduciary fund of the County. Operating expenditures such as personnel services, commodities, etc. are accounted for within the County's General Fund. This report is intended to present the Fiduciary Fund activities of the Circuit Clerk only and is not intended to present fairly the financial position of the County, and changes in its net position and its cash flows.

Fund Presentation

The Circuit Clerk uses a custodial, fiduciary fund to account for assets held on behalf of others as their agent. The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Liabilities in the custodial fund are recognized when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity 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 statements 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 CUSTODIAL FUND
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

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, 2021, the carrying amount of the Circuit Clerk’s deposits, which includes demand deposits, was \$1,858,078 (excluding \$2,300 in cash on hand) and the bank balance was \$1,996,489. 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.

NOTE 3 RECONCILIATION FOR COUNTY FUNDS COLLECTED AND DISBURSED

With the implementation of GASB Statement No. 84, *Fiduciary Activities*, collections and disbursements made by the Tazewell County, Illinois Circuit Clerk on behalf of Tazewell County, Illinois are not recognized in the Custodial Fund as they do not meet the definition of a fiduciary activity. The table below shows a reconciliation of the total amounts reported by the Circuit Clerk, less amounts owed to the County, to reconcile to the net amounts reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position:

	<u>Additions</u>	<u>Deductions</u>	<u>Fiduciary Net Position</u>
Total Fees and Fines Reported by the Tazewell County Circuit Clerk	\$ 6,969,880	\$ 6,376,919	\$ 1,830,309
Less: Fees and Fines Owed to Tazewell County	<u>3,398,884</u>	<u>3,327,903</u>	<u>70,981</u>
Net Fees and Fines Reported in the Custodial Fund Financial Statements	<u>\$ 3,570,996</u>	<u>\$ 3,049,016</u>	<u>\$ 1,759,328</u>

NOTE 4 RESTATEMENT

With the implementation of GASB Statement No. 84, *Fiduciary Activities*, beginning fiduciary net position of \$1,237,348 was created for the Circuit Clerk Custodial Fund. These amounts were formerly reported in an agency fund, which only reported assets and liabilities.

SUPPLEMENTARY INFORMATION

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

Tazewell COUNTY

10 JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 2021

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED		SECTION A TOTAL	\$1,048,592.70
<p>(Include the various fees in the Clerks of Courts Act (705 ILCS 105/1 et seq.). Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</p>			
B. COURT AUTOMATION FUND		SECTION B TOTAL	\$252,573.20
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		SECTION C TOTAL	\$32,504.08
D. COURT DOCUMENT STORAGE FUND		SECTION D TOTAL	\$253,116.11
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND		SECTION E TOTAL	\$94,405.58
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND		SECTION F TOTAL	\$69,083.15
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)			
(1) INTEREST PAID ON ACCOUNTS	\$629.86		
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$6,510.00		
(3) OTHER	\$0.00		
		SECTION G (1,2,3) TOTAL	\$7,139.86
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL			\$1,757,414.68

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.)	\$243,559.94
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$14,956,602.29

SECTION A TOTAL \$15,200,162.23
[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	\$889,919.60
b. DRUG FINES	\$774.46
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$0.00
SUBTOTAL 1-a,b,c,d,e	
	\$890,694.06

1.1) DRUG TASK FORCE

\$72.20

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

a. ALL EXCEPT DRUG FINES	\$0.00
b. DRUG FINES	\$0.00
c. OTHER	\$100.00
SUBTOTAL 2-a,b,c	
	\$100.00

(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)

\$890,866.26

3) COUNTY

a. CRIMINAL FINES	\$298,016.93
b. TRAFFIC FINES	\$213,024.92
c. DRUG FINES	\$9,781.18
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)	\$12,605.43
SUBTOTAL 3-a,b,c,d,e,f,g	
	\$533,428.46

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

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

\$1,424,294.72

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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	\$2,087.36
2. ROAD FUND (OVERWEIGHTS)	\$0.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$9,918.85
6. STATE POLICE DUI FUND	\$0.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$110,089.17
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$178,816.39
9. DRIVERS EDUCATION FUND	\$45,666.28
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$1,530.73
11. DRUG TREATMENT FUND	\$45,903.48
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$36.00
14. TRAUMA CENTER FUND	\$32,223.82
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$10,533.22
17. GENERAL REVENUE FUND	\$47,679.80
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,637.19
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	\$1,443.88
36. FIRE PREVENTION FUND	\$26,736.62
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$982.28
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$0.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$16,368.69
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$303.46
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$11,157.20
45. LUMP SUM SURCHARGE* (Only collected on cases sentence before 07-19-2019)	\$52,852.82

SUBTOTAL 4 (1-45) \$ 595,967.24

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

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY
AND OF COLLECTIONS MADE FOR OTHERS - Continued**

SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,424,294.72
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4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$595,967.24

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 (Repealed by PA 101-0571)	\$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	\$3,083.73
54. FORECLOSURE PREVENTION PROGRAM FUND	\$2,352.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$4,032.00
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	\$63.89
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$772.28
63. ROADSIDE MEMORIAL FUND	\$10,848.83
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$1,195.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND (Repealed by PA 101-0571)	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$148,520.73
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$853.57
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$5,650.22
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$2,039.99
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$1,067.39
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$831.52
78. STATE POLICE SERVICES FUND	\$2,828.72
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$30,274.57
80. GUARDIANSHIP AND ADVOCACY FUND	\$30,305.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$6,251.88
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$0.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$28,331.47
85. GEORGE BAILEY MEMORIAL FUND	\$33.94
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$53,628.99
87. COMMERCE COMMISSION PUBLIC UTILITY FUND	\$0.00
88. SCOTT'S LAW FUND (effective 1/1/2020)	\$4,500.00
89. LAW ENFORCEMENT CAMERA GRANT FUND	\$19,781.72
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$3,208.46

SUBTOTAL 4 (46-999) \$360,455.90

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

SUBTOTAL 4 (1-999) \$956,423.14

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 2,380,717.86

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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	\$131,692.35	
(b) RECORDS AUTOMATION FUND	\$6,694.98	
	SUBTOTAL (1-a,b)	\$138,387.33
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$30,204.69	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$261,687.26	
	SUBTOTAL (2-a,b)	\$291,891.95
3. COUNTY LAW LIBRARY FUND		\$40,656.89
4. MARRIAGE AND CIVIL UNION FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$143,780.77
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$39,122.92	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$39,122.92
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$219,656.07
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	\$83.20	
	SUBTOTAL (13-a,b)	\$83.20
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$10,860.96
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$120.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$26,068.04
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		\$3,121.92
30. COUNTY DRUG ADDICTION SERVICES		\$150.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$10,578.33
	SECTION C TOTAL	\$924,478.38

[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)		\$117,307.23
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$9,031.67	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$9,031.67
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY (NO LONGER REPORTABLE STARTING IN 2021)		\$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	\$299,550.16	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$299,550.16
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.)		\$0.00

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

SECTION D TOTAL **\$425,889.06**
[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$15,200,162.23
	SECTION B TOTAL (From PartIII.StateFunds2)	\$2,380,717.86
	SECTION C TOTAL (From PartIII.C)	\$924,478.38
	SECTION D TOTAL (From PartIII.D)	\$425,889.06
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$18,931,247.53

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **November**

ATTACHMENT D

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

DESCRIPTION	AMOUNT
Illinois State Police Drug Enforcement	\$1,105.10
Illinois State Police e-Citation	\$143.36
IL State Police Dist 6	\$210.00
IL State Police Dist 8	\$1,540.00
IL State Police Dist 9	\$70.00
IL State Police Dist 17	\$70.00
IL State Police Dist 18	\$70.00
	\$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 D TOTAL **\$3,208.46**

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](#)

**TAZEWELL COUNTY, ILLINOIS
CIRCUIT CLERK CUSTODIAL FUND
NOTE TO REPORT J
ANNUAL FINANCIAL REPORT**

NOTE 1 BASIS OF PRESENTATION

The accompanying Report J – Annual Financial Report includes accounting for the year representing revenue earned by the Circuit Clerk’s office and distribution of funds held by the Circuit Clerk’s office in a fiduciary capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Custodial Fund financial statements.



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

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 statements of the Custodial Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2021 and the related notes to the financial statements, which collectively comprise the Tazewell County, Illinois Circuit Clerk's basic financial statements, and have issued our report thereon dated July 26, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tazewell County, Illinois Circuit Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 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 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tazewell County, Illinois Circuit Clerk’s financial statements are 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 financial statements. 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 Findings

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 statements 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
July 26, 2022



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, 2021. 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, 2021.

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 as a basis for designing 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 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the annual audit requirements included in the Act and the *Circuit Clerk Audit Guidelines* as noted by the Act. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Peoria, Illinois
July 26, 2022

**TAZEWELL COUNTY, ILLINOIS
CIRCUIT CLERK CUSTODIAL FUND
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED NOVEMBER 30, 2021**

Findings Relating to Internal Control Over Financial Reporting and Compliance

Finding No. 2021-001 – Preparation of Financial Statements

Criteria or specific requirement:

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements, including related footnote 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 statements 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 statements 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 annual financial reporting.

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

Recommendation:

Management should continue to evaluate if an internal control policy over annual 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.



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