

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

FINANCIAL STATEMENTS
November 30, 2011



CliftonLarsonAllen

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Independent Auditor's Report

Tazewell County Circuit Clerk
Tazewell County, Illinois

We have audited the accompanying financial statements of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of and for the year ended November 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the Tazewell County, Illinois Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, the financial statements present only the Agency Fund of the Tazewell County, Illinois Circuit Clerk and do not purport to, and do not, present fairly the financial position of Tazewell County, Illinois, as of November 30, 2011, and the changes in its financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2011, and its changes in assets and liabilities for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2012 on our consideration of the Tazewell County, Illinois Circuit Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Agency Fund of the Tazewell County, Illinois Circuit Clerk taken as a whole. The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Tazewell County, Illinois Circuit Clerk, members of the Tazewell County Board, 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.

Clifton Larson Allen LLP

Peoria, Illinois
June 26, 2012

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
November 30, 2011**

ASSETS

Cash	\$ 915,886
Certificates of deposit	<u>427,500</u>

TOTAL ASSETS	<u>\$ 1,343,386</u>
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LIABILITIES

Due to other funds	\$ 342,755
Due to others	255,158
Bond deposits	<u>745,473</u>

TOTAL LIABILITIES	<u>\$ 1,343,386</u>
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The accompanying notes are an integral part of the financial statements.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
Fiscal Year Ended November 30, 2011**

	<u>Beginning Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balances</u>
ASSETS				
Cash on hand	\$ 2,150	\$ -	\$ -	\$ 2,150
Cash in bank	880,182	6,692,709	(6,659,155)	913,736
Certificates of deposit	432,499	1,807	(6,806)	427,500
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 1,314,831</u>	<u>\$ 6,694,516</u>	<u>\$ (6,665,961)</u>	<u>\$ 1,343,386</u>
 LIABILITIES				
Due to other funds:				
Due to General Fund	\$ 290,333	\$ 2,320,328	\$ (2,309,439)	\$ 301,222
Due to Law Library Fund	3,330	61,728	(60,036)	5,022
Due to Court Automation Fund	12,430	165,864	(166,571)	11,723
Due to Document Storage	12,637	165,408	(166,394)	11,651
Due to Circuit Clerk Operations and Administrative Fund	1,894	27,024	(26,894)	2,024
Due to Child Support administrative fee	6,542	87,410	(88,548)	5,404
Due to Police Vehicle Fund	6,437	81,380	(82,108)	5,709
	<hr/>	<hr/>	<hr/>	<hr/>
Total due to other funds	<u>333,603</u>	<u>2,909,142</u>	<u>(2,899,990)</u>	<u>342,755</u>
 Due to others:				
City Attorney	679	7,440	(7,410)	709
Domestic Violence Shelter Service	1,155	20,887	(19,420)	2,622
Drug Crime Lab	1,254	17,128	(17,146)	1,236
Drug Assessment	6,138	66,050	(67,748)	4,440
Driver's Education Fund	5,189	81,480	(79,848)	6,821
Drug Enforcement	1,814	39,862	(38,229)	3,447
LEADS maintenance	54	892	(896)	50
Sexual Assault	-	945	(731)	214
Restitution	9,408	261,507	(255,109)	15,806
Reserve Restitution	304	991	(360)	935
Highway Hireback Fund	625	4,206	(4,706)	125
Foreign Sheriff	389	5,214	(5,353)	250
State fee	8,548	108,735	(110,239)	7,044
Prisoner Review Board Fund	164	2,041	(2,062)	143
Sex Offender Registration Fund	-	248	(248)	-
State Police Ops	8,012	108,892	(108,965)	7,939
Foreclosure Prev.	1,911	23,814	(23,765)	1,960

TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
Fiscal Year Ended November 30, 2011

	<u>Beginning</u> <u>Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balances</u>
LIABILITIES (CONTINUED)				
Due to others (continued):				
Domestic Violence Abuser Services	\$ 18	\$ 72	\$ (17)	\$ 73
Spinal Cord Injury Paralysis Cure Research Trust	303	3,586	(3,619)	270
State Offender DNA Identification System Fund	1,938	35,556	(34,489)	3,005
Traffic and Criminal Conviction, Lump Sum, and State Surcharge Fee	39,213	465,301	(470,066)	34,448
Trauma Center Fund	6,130	83,209	(83,115)	6,224
Violent Crime Victim Assistance Fund	11,753	155,880	(155,832)	11,801
Fire prevention	285	5,966	(5,547)	704
Firetruck Loan Fund	285	5,902	(5,502)	685
Child Advocacy Fund	1,666	19,901	(20,077)	1,490
Marriage Fund	40	1,280	(1,280)	40
Credit card fees	204	2,492	(2,526)	170
Lab analysis	-	360	(315)	45
Drug Court	-	16,516	(14,679)	1,837
Tele-Check fees	856	9,241	(9,481)	616
Overpayments	-	5,315	(5,315)	-
Due to others	<u>149,174</u>	<u>1,797,530</u>	<u>(1,806,695)</u>	<u>140,009</u>
Total due to others	<u>257,509</u>	<u>3,358,439</u>	<u>(3,360,790)</u>	<u>255,158</u>
 BONDS	 <u>723,719</u>	 <u>426,935</u>	 <u>(405,181)</u>	 <u>745,473</u>
 TOTAL LIABILITIES	 <u>\$ 1,314,831</u>	 <u>\$ 6,694,516</u>	 <u>\$ (6,665,961)</u>	 <u>\$ 1,343,386</u>

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

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
NOTES TO FINANCIAL STATEMENTS
November 30, 2011**

**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 statements have 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 statements present only the agency fund of the Tazewell County, Illinois Circuit Clerk and are 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.

Amounts presented for cash and due to other funds differ from the amounts presented in the County's basic financial statements for the Circuit Clerk Fund as amounts due to other funds were allocated to respective funds receiving the cash in the County's basic financial statements.

Investments

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles 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. Actual results could differ from those estimates.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
NOTES TO FINANCIAL STATEMENTS
November 30, 2011**

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 does not have a formal policy to address custodial credit risk.

At November 30, 2011, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits and certificates of deposit, was \$1,341,236 (excludes \$2,150 in cash on hand) and the bank balance was \$1,393,118. The entire bank balance was covered by federal depository insurance or collateral held by the pledging financial institution's trust department or agent. Therefore, there were no bank balances exposed to custodial credit risk.

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.

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.

This information is an integral part of the accompanying financial statements.

SUPPLEMENTAL INFORMATION

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
JUDICIAL CIRCUIT, TAZEWELL COUNTY, ILLINOIS
FISCAL YEAR ENDING NOVEMBER 30, 2011

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$1,209,299.00
<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>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$165,864.00
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$87,410.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$165,408.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$27,024.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$0.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$7,296.00	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$43,104.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$50,400.00

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$1,705,405.00

**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.)	\$12,717.00		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$18,662,394.00		
		SECTION A TOTAL	\$18,675,111.00
			THIS AMOUNT FORWARDED TO PAGE 7

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

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

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

a. ALL EXCEPT DRUG FINES	\$1,159,049.00		
b. DRUG FINES	\$14,690.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$0.00		
	SUBTOTAL 1-a,b,c,d,e	\$1,173,739.00	

1.1) DRUG TASK FORCE **\$5,410.00**

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

a. ALL EXCEPT DRUG FINES	\$0.00		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$0.00	
		TOTAL	\$1,179,149.00

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

3) COUNTY

a. CRIMINAL FINES	\$265,807.00		
b. TRAFFIC FINES	\$361,784.00		
c. DRUG FINES	\$24,229.00		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$37,048.00		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$688,868.00	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$1,868,017.00
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$4,557.00
2. ROAD FUND (OVERWEIGHTS)	\$29,938.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$2,829.00
5. STATE CRIME LABORATORY FUND	\$17,128.00
6. STATE POLICE DUI FUND	\$50.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$155,880.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$218.00
9. DRIVERS EDUCATION FUND	\$81,480.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$20,887.00
11. DRUG TREATMENT FUND	\$66,050.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$945.00
14. TRAUMA CENTER FUND	\$83,209.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$108,735.00
17. GENERAL REVENUE FUND	\$235,164.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$16,933.00
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	\$3,586.00
36. FIRE PREVENTION FUND	\$5,966.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$248.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$892.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$35,556.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$72.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$0.00
45. LUMP SUM SURCHARGE*	\$465,301.00
SUBTOTAL 4 (1-45)	\$ 1,335,624.00

THIS AMOUNT FORWARDED TO PAGE 5

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

SUBTOTAL SECTION B(1,1,1, 2, 3) \$1,868,017.00
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$1,335,624.00
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$0.00
49. CHILD MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND		\$0.00
50. CORPORATE CRIME FUND		\$0.00
51. DIESEL EMISSIONS TESTING FUND		\$0.00
52. ER RESTITUTION (STATE)		\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$5,902.00
54. FORECLOSURE PREVENTION PROGRAM FUND		\$23,814.00
55. FTA WARRANT FEE (STATE POLICE)		\$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		\$0.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$2,041.00
63. ROADSIDE MEMORIAL FUND		\$0.00
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$92.00
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$0.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$108,892.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$12,241.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$4,206.00
74. VEHICLE INSPECTION FUND		\$0.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$0.00
	SUBTOTAL 4 (46-999)	\$157,188.00
	SUBTOTAL 4 (1-999)	\$1,492,812.00
	SUBTOTAL SECTION B (1,1,1,2,3,4) TOTAL	\$ 3,360,829.00
		THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$56,867.00	
2. SHERIFF			
(a) FEES (e.g. SERVICE OF PROCESS*)	\$43,781.00		
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$324,410.00		
	SUBTOTAL (2-a,b)		\$368,191.00
3. COUNTY LAW LIBRARY FUND		\$61,728.00	
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$1,280.00	
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$121,873.00	
6. COURT-APPOINTED COUNSEL:			
(a) DEFENSE COUNSEL	\$4,421.00		
(b) JUVENILE REPRESENTATION	\$0.00		
	SUBTOTAL (6 -a,b)		\$4,421.00
7. COURT-APPOINTED COUNSEL:			
STATE APPELLATE DEFENDER		\$0.00	
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$7,440.00	
9. PROBATION AND COURT SERVICES FUND		\$213,495.00	
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		\$360.00	
13. ELECTRONIC MONITORING DEVICE FEE			
(a) SUBSTANCE ABUSE SERVICES FUND	\$150.00		
(b) WORKING CASH FUND	\$2,949.00		
	SUBTOTAL (13-a,b)		\$3,099.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUJ)		\$0.00	
15. COUNTY HEALTH FUND		\$0.00	
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00	
17. COUNTY JAIL MEDICAL COSTS FUND		\$13,462.00	
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$275.00	
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00	
20. CHILDREN'S WAITING ROOM FUND		\$0.00	
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00	
22. OTHER		\$5,071.00	
	SECTION C TOTAL		\$857,562.00
			THIS AMOUNT FORWARDED TO PAGE 7

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$261,507.00
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$22,588.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$22,588.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$3,741.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$5,468.00
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	\$5,315.00	
b. OTHER	\$403,763.00	
	SUBTOTAL (8-a,b)	\$409,078.00
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$64,413.00

SECTION D TOTAL **\$766,795.00**
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$18,675,111.00
SECTION B TOTAL (FROM PAGE 5)	\$3,360,829.00
SECTION C TOTAL (FROM PAGE 6)	\$857,562.00
SECTION D TOTAL (FROM PAGE 7)	\$766,795.00
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$23,660,297.00

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
ARMINGTON	\$3,670.00	\$0.00	\$0.00	\$0.00	\$260.00	\$3,930.00
CREVE COEUR	\$130,697.00	\$364.00	\$0.00	\$9,007.00	\$6,374.00	\$146,442.00
DEER CREEK	\$2,690.00	\$0.00	\$0.00	\$0.00	\$380.00	\$3,070.00
DELAVAN	\$8,923.00	\$212.00	\$0.00	\$100.00	\$420.00	\$9,655.00
EAST PEORIA	\$317,601.00	\$6,805.00	\$0.00	\$15,699.00	\$14,515.00	\$354,620.00
FONDULAC	\$8,920.00	\$75.00	\$0.00	\$200.00	\$700.00	\$9,895.00
GREEN VALLY	\$1,757.00	\$50.00	\$0.00	\$0.00	\$60.00	\$1,867.00
HOPEDALE	\$2,947.00	\$0.00	\$0.00	\$200.00	\$140.00	\$3,287.00
MACKINAW	\$3,567.00	\$0.00	\$0.00	\$0.00	\$260.00	\$3,827.00
MARQUETTE HGHTS	\$9,709.00	\$100.00	\$0.00	\$300.00	\$540.00	\$10,649.00
MINIER	\$4,374.00	\$0.00	\$0.00	\$0.00	\$300.00	\$4,674.00
MORTON	\$82,885.00	\$447.00	\$0.00	\$4,092.00	\$3,648.00	\$91,072.00
NORTH PEKIN	\$110,469.00	\$100.00	\$0.00	\$2,593.00	\$6,613.00	\$119,775.00
PEKIN	\$262,952.00	\$5,080.00	\$0.00	\$15,495.00	\$14,364.00	\$297,891.00
PEKIN PARK DIST.	\$6,553.00	\$0.00	\$0.00	\$0.00	\$460.00	\$7,013.00
SOUTH PEKIN	\$2,330.00	\$0.00	\$0.00	\$0.00	\$120.00	\$2,450.00
TREMONT	\$2,830.00	\$0.00	\$0.00	\$0.00	\$220.00	\$3,050.00
WASHINGTON	\$89,895.00	\$1,457.00	\$0.00	\$3,582.00	\$5,638.00	\$100,572.00
MULTI CITY ENFORCE	\$0.00	\$5,410.00	\$0.00	\$0.00	\$0.00	\$5,410.00
	\$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
SUBTOTALS	\$1,052,769.00	\$20,100.00	\$0.00	\$51,268.00	\$55,012.00	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$1,179,149.00

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.

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Tazewell County Circuit Clerk
Tazewell County, Illinois

We have audited the financial statements of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of and for the year ended November 30, 2011, and have issued our report thereon dated June 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as Finding No. 11-1 to be a material weakness in internal control over financial reporting.

Compliance and Other Matters

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

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

This report is intended solely for the information and use of the Tazewell County, Illinois Circuit Clerk, members of the Tazewell County Board, 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
June 26, 2012

**Independent Auditor's 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, 2011. 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 Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk is maintaining effective accounting control over receipts, disbursements, assets, and liabilities.

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; and the *Circuit Clerk Audit Guidelines*, as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Tazewell County, Illinois Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides 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.

In our opinion, the Tazewell County, Illinois Circuit Clerk complied, in all material respects, with the aforementioned requirements during the year ended November 30, 2011.

Internal Control Over Compliance

The management of 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 Tazewell County, Illinois Circuit Clerk's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Circuit Clerk Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of 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 an entity's internal control over compliance 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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement that is listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the Tazewell County, Illinois Circuit Clerk, members of the Tazewell County Board, 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
June 26, 2012

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
November 30, 2011**

Finding No. 11-1 - Financial Statement Preparation and Responsibility for Financial Matters

Condition:

The Circuit Clerk's office is currently not able to prepare or review its financial statements in a manner that provides a high level of assurance that potential omissions or other errors would be identified and corrected, including note disclosures. The Circuit Clerk's office currently engages CliftonLarsonAllen to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, CliftonLarsonAllen cannot be considered part of the Circuit Clerk's internal control system. To establish proper control over the preparation of its financial statements, including disclosures, the Circuit Clerk should design and implement a comprehensive review procedure to ensure the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the Circuit Clerk's office activities and operations.

Criteria:

In an ideal control setting, the Circuit Clerk's office would have personnel possessing a thorough understanding of applicable generally accepted accounting principles staying abreast of recent accounting developments. Such personnel would perform a comprehensive review procedure to ensure that in the preparation of its annual financial statements that such statements, including disclosures, are complete and accurate.

Effect:

It is possible that a misstatement of the Circuit Clerk's Agency Fund financial statements could occur and not be prevented or detected by the Circuit Clerk's office internal control.

Cause:

The Circuit Clerk, in the past, has not made it a practice to have a person or persons responsible for completion of financial statements in their entirety. Additional training classes on updated accounting rules and regulations may need to be provided to the appropriate staff on an annual basis.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
November 30, 2011**

Finding No. 11-1 - Financial Statement Preparation and Responsibility for Financial Matters (Continued)

Recommendation:

With regard to the Circuit Clerk financial statements, we make no recommendation as to whether management should or should not invest in additional training for existing personnel to acquire the capacity to maintain the level of expertise necessary to prepare financial statements in accordance with generally accepted accounting principles including all disclosures.

Auditee Response/Corrective Action Plan:

The County and the Circuit Clerk do not deem it cost effective to send designated employees to training classes nor to hire an individual with the qualifications necessary to prepare financial statements in accordance with generally accepted accounting principles, including all disclosures.