

# Rock Island County, Illinois Circuit Clerk

Financial and Compliance Report  
Year Ended November 30, 2015

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RSM US LLP

## Independent Auditor's Report

To the Circuit Clerk and  
County Board of Rock Island County, Illinois  
Rock Island, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statement of the Agency Fund of the Rock Island County, Illinois Circuit Clerk (Circuit Clerk) as of and for the year ended November 30, 2015, and the related notes to the financial statement, which collectively comprise the Circuit Clerk's basic financial statement as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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 financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's 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 statements. The procedures selected depend on the auditor's 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 Circuit Clerk'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 Circuit Clerk'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 Rock Island County, Illinois Circuit Clerk as of November 30, 2015, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statement presents only the Agency Fund of the Circuit Clerk, and does not purport to, and does not present fairly, the financial position of Rock Island County, Illinois or Rock Island County Circuit Clerk, Illinois as of November 30, 2015 or the changes in its financial position 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.

**Other Matters**

*Required Supplementary Information*

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2016 on our consideration of the 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 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 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 Circuit Clerk’s internal control over financial reporting and compliance.

**RSM US LLP**

Davenport, Iowa  
May 12, 2016

Rock Island County, Illinois Circuit Clerk

Statement of Assets and Liabilities

Agency Fund

November 30, 2015

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**Circuit Clerk Fund**

|   |                     |
|---|---------------------|
| <b>Assets</b> , cash and cash equivalents | <u>\$ 3,436,191</u> |
| <b>Liabilities</b>                        |                     |
| Due to other governments                  | \$ 506,581          |
| Due to individuals (bail bond deposits)   | <u>2,929,610</u>    |
| <b>Total liabilities</b>                  | <u>\$ 3,436,191</u> |

See notes to financial statement.

## Rock Island County, Illinois Circuit Clerk

### Agency Fund

#### Notes to Financial Statement

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#### **Note 1. Reporting Entity and Nature of Operations and Description of Funds and Significant Accounting Policies**

**Reporting entity and nature of operations:** The Agency Fund financial statement of the Rock Island County, Illinois Circuit Clerk (Circuit Clerk) has been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting practices.

The Statement of Assets and Liabilities – Agency Fund reflects only the Agency Fund of the Rock Island County, Illinois Circuit Clerk and is not intended to present the financial position of Rock Island County, Illinois or Rock Island County Circuit Clerk. This report is prepared to meet the Circuit Clerk Audit Guidelines required by the Administrative Office of Illinois Courts.

**Description of funds and significant accounting policies:** The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. The Circuit Clerk Fund is used to account for assets that the Circuit Clerk holds for others in an agency capacity, such as court ordered fees collected per state statutes.

Investments, which consist of investments in the Rock Island County investment pool, are solely invested in money market depository accounts. Investment earnings on Circuit Clerk Agency Fund investments are recognized as revenue in the County's General Fund since such earnings are considered available to finance the general operations of the County.

#### **Note 2. Cash and Cash Equivalents**

**Authorized investments:** The County is authorized by state statutes and their investment policies to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligation of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of the government securities, Illinois Funds Money Market Funds and annuities. The County maintains a pool for certain funds where the resources have been pooled in order to maximize investment opportunities; income from investments is allocated between the funds who own shares in the fund. The pool is in money market depository accounts.

**Interest rate risk:** Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County's investment policy does not limit the investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Circuit Clerk Agency Fund's monies are held with money market funds which are considered cash equivalents and are not subject to interest rate risk.

**Credit risk:** Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Circuit Clerk Agency Fund's monies are held with money market funds which are considered cash equivalents and are not subject to credit risk.

## Rock Island County, Illinois Circuit Clerk

### Agency Fund Notes to Financial Statement

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#### Note 2. Cash and Cash Equivalents (Continued)

**Concentration of credit risk:** Concentration of credit risk is the risk associated with having more than 5 percent of investments in any issuer. The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The investment policy further limits the County's investments to be less than 65 percent of the financial institutions' capital and surplus. The Circuit Clerk Agency Fund's monies are held with money market funds which are considered cash equivalents and are not subject to concentration of credit risk.

**Custodial credit risk:** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County's investment policy allows the County Treasurer to determine whether collateral will be required of the financial institutions. The policy further requires collateral be held for financial institutions with County deposits in excess of 35 percent of the capital and surplus of the financial institution. When collateral is required, 110 percent of the deposit is required and only U.S. Government direct securities, obligations of Federal Agencies or Federal Instrumentalities, obligations of the State of Illinois, obligations of the County of Rock Island, obligations of municipalities located within the County or acceptable collateral as identified in the state statutes may be held as collateral.

As of November 30, 2015, the Agency Fund's deposits were not exposed to custodial credit risk.

Rock Island County, Illinois Circuit Clerk

Statement of Changes in Assets and Liabilities

Agency Fund

Year Ended November 30, 2015

|  | Balance<br>November 30,<br>2014 | Additions     | Deletions     | Balance<br>November 30,<br>2015 |
|--|---------------------------------|---------------|---------------|---------------------------------|
| <b>Circuit Clerk Fund</b>                  |                                 |               |               |                                 |
| <b>Assets</b> , cash and cash equivalents  | \$ 3,374,339                    | \$ 12,492,487 | \$ 12,430,635 | \$ 3,436,191                    |
| <b>Liabilities</b>                         |                                 |               |               |                                 |
| Due to other governments                   | \$ 509,351                      | \$ 7,379,148  | \$ 7,381,918  | \$ 506,581                      |
| Due to individuals (bail bond<br>deposits) | 2,864,988                       | 4,994,003     | 4,929,381     | 2,929,610                       |
| Maintenance/child support<br>deposits      | -                               | 119,336       | 119,336       | -                               |
| <b>Total liabilities</b>                   | \$ 3,374,339                    | \$ 12,492,487 | \$ 12,430,635 | \$ 3,436,191                    |



**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT  
14TH JUDICIAL CIRCUIT, ROCK ISLAND COUNTY  
FISCAL YEAR ENDING November 30, 2015

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

|   |                                |                       |
|---|--------------------------------|-----------------------|
| <b>A. CLERK'S FEES AND COSTS RECEIVED</b>   | <b>SECTION A TOTAL</b>         | <b>\$1,317,958.12</b> |
| <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>B. COURT AUTOMATION FUND</b>   | <b>SECTION B TOTAL</b>         | <b>\$217,053.92</b>   |
| <b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>  | <b>SECTION C TOTAL</b>         | <b>\$75,561.21</b>    |
| <b>D. COURT DOCUMENT STORAGE FUND</b>   | <b>SECTION D TOTAL</b>         | <b>\$218,062.80</b>   |
| <b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>   | <b>SECTION E TOTAL</b>         | <b>\$26,002.98</b>    |
| <b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>  | <b>SECTION F TOTAL</b>         | <b>\$4,075.99</b>     |
| <b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>   |                                |                       |
| (1) INTEREST PAID ON ACCOUNTS   | \$0.00                         |                       |
| (2) DHFS IV-D CONTRACTUAL AND INCENTIVE   | \$33,636.00                    |                       |
| (3) OTHER   | \$0.00                         |                       |
|   | <b>SECTION G (1,2,3) TOTAL</b> | <b>\$33,636.00</b>    |
| <b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>  |                                | <b>\$1,892,351.02</b> |

**PART II - COST OF OPERATING CLERK'S OFFICE****A. GROSS SALARIES**

|  |                 |    |                |
|--|-----------------|----|----------------|
| (1) CIRCUIT CLERK (PAID BY COUNTY)                   |                 |    | \$90,345.00    |
| (2) DEPUTY AND ALL OTHER CLERK'S<br>OFFICE PERSONNEL |                 |    | \$1,428,482.00 |
| (3) NUMBER OF STAFF POSITIONS:                       | (i) FULL-TIME:  | 39 |                |
|  | (ii) PART TIME: | 2  |                |

NOTE: DO NOT INCLUDE SALARIES  
REPORTED IN B THROUGH F BELOW.

**SECTION A (1,2) TOTAL** **\$1,518,827.00**

**B. AUTOMATION EXPENSES**

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

|                                     |  |  |              |
|-------------------------------------|--|--|--------------|
| (1) PAID FROM COURT AUTOMATION FUND |  |  | \$177,617.56 |
| (2) PAID FROM COUNTY GENERAL FUND   |  |  | \$0.00       |

**SECTION B (1,2) TOTAL** **\$177,617.56**

**C. MAINTENANCE AND CHILD SUPPORT EXPENSES**

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES  
DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

|  |  |  |             |
|--|--|--|-------------|
| (1) PAID FROM MAINTENANCE AND CHILD<br>SUPPORT COLLECTION FUND |  |  | \$24,964.44 |
| (2) PAID FROM COUNTY GENERAL FUND                              |  |  | \$0.00      |

**SECTION C (1,2) TOTAL** **\$24,964.44**

**D. COURT DOCUMENT STORAGE EXPENSES**

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

|                                     |  |  |              |
|-------------------------------------|--|--|--------------|
| (1) PAID FROM DOCUMENT STORAGE FUND |  |  | \$194,469.21 |
| (2) PAID FROM COUNTY GENERAL FUND   |  |  | \$0.00       |

**SECTION D (1,2) TOTAL** **\$194,469.21**

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

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

**SECTION E TOTAL** **\$16,513.37**

**F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUNG**

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN  
ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

**SECTION F TOTAL** **\$0.00**

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

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

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

**SECTION G TOTAL** **\$0.00**

**PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL**

**\$1,932,391.58**

**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.) | \$119,335.73    |                        |                                 |
| 2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)  | \$20,714,460.50 |                        |                                 |
|   |                 | <b>SECTION A TOTAL</b> | <b>\$20,833,796.23</b>          |
|   |                 |                        | 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     | \$798,817.40                |                     |  |
| b. DRUG FINES                | \$40,234.86                 |                     |  |
| c. CRIME LABORATORY FUND     | \$1,251.00                  |                     |  |
| d. CRIME LABORATORY DUI FUND | \$89,556.39                 |                     |  |
| e. OTHER                     | \$41,806.30                 |                     |  |
|                              | <b>SUBTOTAL 1-a,b,c,d,e</b> | <b>\$971,665.95</b> |  |

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

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

|                          |                         |                 |  |
|--------------------------|-------------------------|-----------------|--|
| a. ALL EXCEPT DRUG FINES | \$0.00                  |                 |  |
| b. DRUG FINES            | \$0.00                  |                 |  |
| c. OTHER                 | \$824.00                |                 |  |
|                          | <b>SUBTOTAL 2-a,b,c</b> | <b>\$824.00</b> |  |

**TOTAL \$972,489.95**

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

3) COUNTY

|   |                                 |                     |  |
|---|---------------------------------|---------------------|--|
| a. CRIMINAL FINES   | \$176,469.73                    |                     |  |
| b. TRAFFIC FINES  | \$463,387.04                    |                     |  |
| c. DRUG FINES   | \$30,159.69                     |                     |  |
| d. CRIME LABORATORY FUND  | \$693.21                        |                     |  |
| e. CRIME LABORATORY DUI FUND  | \$26,097.60                     |                     |  |
| f. COUNTY BOATING FUND  | \$0.00                          |                     |  |
| g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND) | \$296,182.45                    |                     |  |
|   | <b>SUBTOTAL 3-a,b,c,d,e,f,g</b> | <b>\$992,989.72</b> |  |

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

**SUBTOTAL SECTION B (1,1.1,2,3) \$1,965,479.67**  
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

|   |              |
|---|--------------|
| 4) STATE (Funds 1-45)                                       |              |
| 1. DNR FUNDS TOTAL  | \$8,990.65   |
| 2. ROAD FUND (OVERWEIGHTS)                                  | \$446,147.72 |
| 3. STATE TOLL HIGHWAY AUTHORITY FUND                        | \$0.00       |
| 4. DRUG TRAFFIC PREVENTION FUND                             | \$50.00      |
| 5. STATE CRIME LABORATORY FUND                              | \$10,518.67  |
| 6. STATE POLICE DUI FUND                                    | \$40,351.21  |
| 7. VIOLENT CRIME VICTIMS ASSISTANCE FUND                    | \$99,519.82  |
| 8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE                | \$1,621.18   |
| 9. DRIVERS EDUCATION FUND                                   | \$50,937.17  |
| 10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND              | \$4,854.95   |
| 11. DRUG TREATMENT FUND                                     | \$61,913.70  |
| 12. CHILD ABUSE PREVENTION FUND                             | \$0.00       |
| 13. SEXUAL ASSAULT SERVICES FUND                            | \$960.00     |
| 14. TRAUMA CENTER FUND                                      | \$97,570.21  |
| 15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND                | \$0.00       |
| 16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND             | \$121,423.96 |
| 17. GENERAL REVENUE FUND                                    | \$233,692.55 |
| 18. EMS ASSISTANCE FUND                                     | \$0.00       |
| 19. YOUTH DRUG ABUSE PREVENTION FUND                        | \$22,606.76  |
| 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   | \$3,451.33   |
| 36. FIRE PREVENTION FUND                                    | \$1,302.90   |
| 37. WIC PROGRAM   | \$0.00       |
| 38. SEX OFFENDER REGISTRATION FUND                          | \$3,718.30   |
| 39. SECURITIES AUDIT AND ENFORCEMENT FUND                   | \$0.00       |
| 40. SPECIAL ADMINISTRATIVE FUND                             | \$0.00       |
| 41. LEADS MAINTENANCE FUND                                  | \$281.80     |
| 42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND           | \$51,938.76  |
| 43. DOMESTIC VIOLENCE ABUSER SERVICES FUND                  | \$254.70     |
| 44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND | \$83,323.64  |
| 45. LUMP SUM SURCHARGE*                                     | \$405,214.01 |

**SUBTOTAL 4 (1-45) \$ 1,750,643.99**

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) \$1,965,479.67**  
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

**4) STATE (Funds 46-999)****SUBTOTAL 4 (1-45) \$1,750,643.99**

|  |                     |
|--|---------------------|
| 46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)             | \$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. ER RESTITUTION (STATE)                                       | \$0.00              |
| 53. FIRE TRUCK REVOLVING LOAN FUND                               | \$1,378.50          |
| 54. FORECLOSURE PREVENTION PROGRAM FUND                          | \$16,595.78         |
| 55. FORECLOSURE PREVENTION "GRADUATED" FUND                      | \$31,351.58         |
| 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               | \$1,413.75          |
| 63. ROADSIDE MEMORIAL FUND                                       | \$5,095.67          |
| 64. SEALING FEE (STATE POLICE)                                   | \$0.00              |
| 65. SECRETARY OF STATE POLICE DUI FUND                           | \$750.00            |
| 66. SECRETARY OF STATE POLICE SERVICES FUND                      | \$300.00            |
| 67. SECRETARY OF STATE POLICE VEHICLE FUND                       | \$200.00            |
| 68. SEX OFFENDER INVESTIGATION FUND                              | \$2,137.50          |
| 69. STATE ASSET FORFEITURE FUND                                  | \$0.00              |
| 70. STATE POLICE OPERATIONS ASSISTANCE FUND                      | \$100,623.29        |
| 71. STATE POLICE STREETGANG-RELATED CRIME FUND                   | \$0.00              |
| 72. STATE POLICE VEHICLE FUND                                    | \$9,995.21          |
| 73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND                 | \$1,255.00          |
| 74. VEHICLE INSPECTION FUND                                      | \$0.00              |
| 75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND               | \$330.00            |
| 76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND                     | \$1,965.98          |
| 77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND                   | \$107.00            |
| 78. STATE POLICE SERVICES FUND                                   | \$2,794.50          |
| 79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND                  | \$0.00              |
| 80. GUARDIANSHIP AND ADVOCACY FUND                               | \$38,185.50         |
| 81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND | \$0.00              |
| 82. ACCESS TO JUSTICE FUND                                       | \$2,826.00          |
| 999.OTHER (ITEMIZE ON ATTACHMENT D)                              | \$4,263.00          |
| <b>SUBTOTAL 4 (46-999)</b>                                       | <b>\$221,568.26</b> |

**SUBTOTAL 4 (1-999) \$1,972,212.25**

**SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 3,937,691.92**  
 THIS AMOUNT FORWARDED TO PAGE 7

**C. FEES OF OTHERS**

|   |                                 |                       |
|---|---------------------------------|-----------------------|
| 1. STATE'S ATTORNEY   |                                 |                       |
| (a) FEES  | \$58,471.04                     |                       |
| (b) RECORDS AUTOMATION FUND                                 | \$8,540.30                      |                       |
|   | <b>SUBTOTAL (1-a,b)</b>         | <b>\$67,011.34</b>    |
| 2. SHERIFF  |                                 |                       |
| (a) FEES (e.g. SERVICE OF PROCESS*)                         | \$94,317.65                     |                       |
| (b) COUNTY GENERAL FUND FOR COURT SECURITY                  | \$236,017.23                    |                       |
|   | <b>SUBTOTAL (2-a,b)</b>         | <b>\$330,334.88</b>   |
| 3. COUNTY LAW LIBRARY FUND                                  | \$89,342.50                     |                       |
| 4. MARRIAGE FUND OF THE CIRCUIT COURT                       | \$0.00                          |                       |
| 5. COUNTY FUND TO FINANCE THE COURT SYSTEM                  | \$145,551.22                    |                       |
| 6. COURT-APPOINTED COUNSEL:                                 |                                 |                       |
| (a) DEFENSE COUNSEL   | \$64,377.83                     |                       |
| (b) JUVENILE REPRESENTATION                                 | \$2,045.00                      |                       |
|   | <b>SUBTOTAL (6 -a,b)</b>        | <b>\$66,422.83</b>    |
| 7. COURT-APPOINTED COUNSEL:                                 |                                 |                       |
| STATE APPELLATE DEFENDER                                    | \$0.00                          |                       |
| 8. MUNICIPAL ATTORNEY PROSECUTION FEE                       | \$2,964.23                      |                       |
| 9. PROBATION AND COURT SERVICES FUND                        | \$354,983.99                    |                       |
| 10. DISPUTE RESOLUTION FUND                                 | \$0.00                          |                       |
| 11. MANDATORY ARBITRATION FUND                              |                                 |                       |
| (a) ARBITRATION FEE   | \$48,207.00                     |                       |
| (b) REJECTION OF AWARD                                      | \$2,500.00                      |                       |
|   | <b>SUBTOTAL (11-a,b)</b>        | <b>\$50,707.00</b>    |
| 12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE        | \$54,522.18                     |                       |
| 13. ELECTRONIC MONITORING DEVICE FEE                        |                                 |                       |
| (a) SUBSTANCE ABUSE SERVICES FUND                           | \$0.00                          |                       |
| (b) WORKING CASH FUND                                       | \$0.00                          |                       |
|   | <b>SUBTOTAL (13-a,b)</b>        | <b>\$0.00</b>         |
| 14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI) | \$0.00                          |                       |
| 15. COUNTY HEALTH FUND                                      | \$0.00                          |                       |
| 16. TRAFFIC SAFETY PROGRAM SCHOOL                           | \$0.00                          |                       |
| 17. COUNTY JAIL MEDICAL COSTS FUND                          | \$18,711.10                     |                       |
| 18. SEXUALLY TRANSMITTED DISEASE TEST FUND                  | \$0.00                          |                       |
| 19. DOMESTIC RELATIONS LEGAL FUND                           | \$0.00                          |                       |
| 20. CHILDREN'S WAITING ROOM FUND                            | \$0.00                          |                       |
| 21. NEUTRAL SITE CUSTODY EXCHANGE FUND                      | \$0.00                          |                       |
| 22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES             | \$0.00                          |                       |
| 23. CHILDREN'S ADVOCACY CENTER                              | \$0.00                          |                       |
| 24. COURT APPOINTED SPECIAL ADVOCATE (CASA)                 | \$0.00                          |                       |
| 25. DRUG COURT  | \$25,044.82                     |                       |
| 26. JUDICIAL FACILITIES FEE                                 | \$0.00                          |                       |
| 27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT   | \$0.00                          |                       |
| 28. YOUTH DIVERSION PROGRAM                                 | \$25,166.60                     |                       |
| 29. PUBLIC DEFENDOR RECORDS AUTOMATION FUND                 | \$0.00                          |                       |
| 99. OTHER (ITEMIZE ON ATTACHMENT E)                         | \$350.00                        |                       |
|   | <b>SECTION C TOTAL</b>          | <b>\$1,231,112.69</b> |
|   | 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)  |                         | \$336,465.05          |
| 2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER   |                         |                       |
| a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD  | \$40,432.22             |                       |
| b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES   | \$0.00                  |                       |
|   | <b>SUBTOTAL (2-a,b)</b> | <b>\$40,432.22</b>    |
| 3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT  |                         | \$8,260.00            |
| 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"   |                         | \$6,225.53            |
| 8. REFUND AND RETURNS   |                         |                       |
| a. BAIL   | \$1,077,194.68          |                       |
| b. OTHER  | \$0.00                  |                       |
|   | <b>SUBTOTAL (8-a,b)</b> | <b>\$1,077,194.68</b> |
| 9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS 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 OTHER VENDOR CONVENIENCE FEES, ETC.) |                         | \$38,516.76           |

**SECTION D TOTAL           \$1,507,094.24**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

|   |                        |
|---|------------------------|
| <b>SECTION A TOTAL (FROM PAGE 3)</b>                  | <b>\$20,833,796.23</b> |
| <b>SECTION B TOTAL (FROM PAGE 5)</b>                  | <b>\$3,937,691.92</b>  |
| <b>SECTION C TOTAL (FROM PAGE 6)</b>                  | <b>\$1,231,112.69</b>  |
| <b>SECTION D TOTAL (FROM PAGE 7)</b>                  | <b>\$1,507,094.24</b>  |
| <b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b> | <b>\$27,509,695.08</b> |

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES

NO

Please indicate the Month your fiscal year ends.

MONTH:





## 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,<br>TOWNSHIP, OR DRUG<br>TASK FORCE | ALL<br>EXCEPT<br>DRUG | DRUG               | CRIME<br>LAB      | CRIME<br>LAB<br>DUI | OTHER              | TOTALS              |
|--|-----------------------|--------------------|-------------------|---------------------|--------------------|---------------------|
| Moline   | \$206,340.50          | \$14,485.48        | \$0.00            | \$23,708.91         | \$0.00             | \$244,534.89        |
| E. Moline  | \$101,052.55          | \$1,667.33         | \$0.00            | \$9,211.53          | \$0.00             | \$111,931.41        |
| Milan  | \$57,311.67           | \$287.50           | \$0.00            | \$4,612.95          | \$0.00             | \$62,212.12         |
| Rock Island  | \$363,320.65          | \$8,325.61         | \$1,251.00        | \$43,118.26         | \$0.00             | \$416,015.52        |
| Hampton  | \$7,418.26            | \$3.75             | \$0.00            | \$1,350.00          | \$0.00             | \$8,772.01          |
| Silvis   | \$19,612.49           | \$600.00           | \$0.00            | \$4,320.31          | \$0.00             | \$24,532.80         |
| Carbon Cliff   | \$11.00               | \$0.00             | \$0.00            | \$1,835.03          | \$0.00             | \$1,846.03          |
| Hillsdale  | \$760.32              | \$0.00             | \$0.00            | \$0.00              | \$0.00             | \$760.32            |
| Cordova  | \$145.00              | \$0.00             | \$0.00            | \$77.20             | \$0.00             | \$222.20            |
| Rapid City   | \$890.03              | \$0.00             | \$0.00            | \$0.00              | \$0.00             | \$890.03            |
| Coal Valley  | \$35,571.65           | \$50.00            | \$0.00            | \$0.00              | \$0.00             | \$35,621.65         |
| Andalusia  | \$1,162.50            | \$0.00             | \$0.00            | \$200.00            | \$0.00             | \$1,362.50          |
| Sec. of State  | \$5,150.03            | \$0.00             | \$0.00            | \$0.00              | \$0.00             | \$5,150.03          |
| Airport Police   | \$70.75               | \$0.00             | \$0.00            | \$0.00              | \$0.00             | \$70.75             |
| M.E.G.   | \$0.00                | \$11,360.56        | \$0.00            | \$0.00              | \$0.00             | \$11,360.56         |
| R.I. County  | \$0.00                | \$3,454.63         | \$0.00            | \$0.00              | \$0.00             | \$3,454.63          |
| Il. Dept of  | \$0.00                | \$0.00             | \$0.00            | \$1,122.20          | \$0.00             | \$1,122.20          |
| Emergency  | \$0.00                | \$0.00             | \$0.00            | \$0.00              | \$5,463.88         | \$5,463.88          |
| Police Vehicle   | \$0.00                | \$0.00             | \$0.00            | \$0.00              | \$31,191.27        | \$31,191.27         |
| FTA Warrant  | \$0.00                | \$0.00             | \$0.00            | \$0.00              | \$3,263.95         | \$3,263.95          |
| School District  | \$0.00                | \$0.00             | \$0.00            | \$0.00              | \$824.00           | \$824.00            |
| E- Citation  | \$0.00                | \$0.00             | \$0.00            | \$0.00              | \$1,887.20         | \$1,887.20          |
| Bond For   | \$0.00                | \$0.00             | \$0.00            | \$0.00              | \$0.00             | \$0.00              |
| <b>SUBTOTALS</b>   | <b>\$798,817.40</b>   | <b>\$40,234.86</b> | <b>\$1,251.00</b> | <b>\$89,556.39</b>  | <b>\$42,630.30</b> |                     |
| <b>(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>         |                       |                    |                   |                     |                    | <b>\$972,489.95</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.









**Rock Island County, Illinois Circuit Clerk**

**Agency Fund**

**Note to Report J – Annual Financial Report**

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**Note 1. Basis of Presentation**

The accompanying Report J – Annual Financial Report includes activity for the year representing revenue earned by the Circuit Clerk's office and the distribution of funds held by the Circuit Clerk's office in an agency 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 Agency Fund Financial Statement.



RSM US LLP

**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**

**Independent Auditor's Report**

To the Circuit Clerk and  
Members of the County Board  
Rock Island County, Illinois  
Rock Island, 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 Agency Fund financial statement of Rock Island County, Illinois Circuit Clerk (Circuit Clerk) statement of assets and liabilities – Agency Fund as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated May 12, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 Circuit Clerk'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 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*.

**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 Circuit Clerk'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 Circuit Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Davenport, Iowa  
May 12, 2016



