

Rock Island County, Illinois Circuit Clerk—Custodial Fund

Financial Report
Year Ended November 30, 2021

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Independent Auditor's Report

RSM US LLP

Circuit Clerk and
County Board of Rock Island County, Illinois

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Rock Island 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Circuit Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Fiduciary Fund of the Circuit Clerk—Custodial Fund, 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, 2021 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 opinions are not modified with respect to this matter.

As explained in Note 1, the Circuit Clerk adopted GASB Statement No. 84, *Fiduciary Activities*, which restated beginning net position of the Circuit Clerk. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 basic financial statements. Such missing information is the responsibility of management and, 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Circuit Clerk's basic financial statements. The Report J is presented for purposes of additional analysis and is not a required part of the basic financial statements. Report J provides relevant information that is not provided by the fiduciary 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 Illinois Courts. Such information 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. The 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, the Report J is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022 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 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 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 Circuit Clerk's internal control over financial reporting and compliance.

RSM vs LLP

Davenport, Iowa
November 30, 2022

Rock Island County, Illinois Circuit Clerk

Statement of Fiduciary Net Position

Custodial Fund

November 30, 2021

Circuit Clerk Custodial Fund

Assets

Cash and cash equivalents	\$ 2,751,461
Due from primary government	<u>1,502,300</u>
	<u>\$ 4,253,761</u>

Total assets

Due to other governmental units	\$ 443,368
Due to individuals and private entities (bail bond deposits)	<u>3,810,393</u>
	<u>\$ 4,253,761</u>

Total liabilities

See notes to financial statement.

Rock Island County, Illinois Circuit Clerk

Statement of Changes in Fiduciary Net Position

Custodial Fund

Year Ended November 30, 2021

Circuit Clerk Custodial Fund

Additions

Fee collections for other entities	\$ 9,790,960
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Deductions

Payments to other entities	<u>9,790,960</u>
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Net change in fiduciary net position

Net position, beginning, as restated	-
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Net position, ending	<u>\$ -</u>
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See notes to financial statement.

Rock Island County, Illinois Circuit Clerk

Fiduciary Fund Notes to Financial Statement

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

Reporting entity and nature of operations: The Fiduciary Fund financial statements 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 Fiduciary Net Position—Custodial Fund reflects only the Fiduciary 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: Fiduciary 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 a fiduciary 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 valued at amortized cost. Investment earnings on Circuit Clerk Fiduciary 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.

Due from primary government: During the year ended November 30, 2018, the Circuit Clerk provided an advance to Rock Island County, the primary government, of \$1,920,217. The balance is due November 30, 2027 with annual payments equal to the amount of unclaimed bail bonds over ten years old and taxes appropriated and levied by the Rock Island County Board. The remaining balance for the year ended November 30, 2021, is \$1,502,300.

Adopted pronouncement: Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* was adopted during fiscal year 2021. This statement required the Circuit Clerk, as a fiduciary fund, to reassess how its activities should be reported. The Circuit Clerk determined it now met the criteria to be reported as a fiduciary custodial fund. The Statements also required the Circuit Clerk to present a Statement of Net Position as well as a Statement of Changes in Fiduciary Net Position. This required the Circuit Clerk to restate beginning net position. There was no impact of this restatement.

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. The pool is in money market depository accounts.

Rock Island County, Illinois Circuit Clerk

Fiduciary Fund Notes to Financial Statement

Note 2. Cash and Cash Equivalents (Continued)

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 Fiduciary Fund's monies are in money market funds.

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 Fiduciary Fund's monies are in money market funds.

Concentration of credit risk: Concentration of credit risk is the risk associated with having more than 5% 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 75% of the financial institutions' capital and surplus. The Circuit Clerk Fiduciary Fund's monies are in money market funds.

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 25% of the capital and surplus of the financial institution. When collateral is required, 110% 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, 2021, the Fiduciary Fund's deposits were not exposed to custodial credit risk as the balances were insured and/or collateralized.

REPORT J
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT

Rock Island COUNTY
14 JUDICIAL CIRCUIT
FISCAL YEAR ENDING November 2021

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (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.)	SECTION A TOTAL	\$1,342,129.36
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$226,636.54
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$79,598.89
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$227,522.73
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$59,490.91
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$53,997.74
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS (2) DHFS IV-D CONTRACTUAL AND INCENTIVE (3) OTHER	\$14,806.43 \$18,518.06 \$0.00 SECTION G (1,2,3) TOTAL	\$33,324.49
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$2,022,700.66

PART II - COST OF OPERATING CLERK'S OFFICE					
A. GROSS SALARIES					
(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS) \$91,800.02					
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES					
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY \$1,207,392.41					
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND \$0.00					
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND \$35,653.77					
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE \$105,181.34					
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND \$30,993.51					
(3) NUMBER OF FULL-TIME STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK): 31					
NUMBER OF PART-TIME STAFF POSITIONS: 0		SECTION A (1,2) TOTAL \$1,471,021.05			
B. AUTOMATION EXPENSES					
(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, AND OTHER EXPENSES RELATED TO AUTOMATION) (DO NOT INCLUDE ANY SALARIES)					
(1) PAID FROM COURT AUTOMATION FUND \$36,038.12					
(2) PAID FROM COUNTY GENERAL FUND \$0.00		SECTION B (1,2) TOTAL \$36,038.12			
C. MAINTENANCE AND CHILD SUPPORT EXPENSES					
(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.) (DO NOT INCLUDE ANY SALARIES)					
(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND \$3,336.98					
(2) PAID FROM COUNTY GENERAL FUND \$0.00		SECTION C (1,2) TOTAL \$3,336.98			
D. COURT DOCUMENT STORAGE EXPENSES					
(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.) (DO NOT INCLUDE ANY SALARIES)					
(1) PAID FROM DOCUMENT STORAGE FUND \$10,477.93					
(2) PAID FROM COUNTY GENERAL FUND \$0.00		SECTION D (1,2) TOTAL \$10,477.93			
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND					
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC.)		SECTION E TOTAL \$5,294.57			
(DO NOT INCLUDE ANY SALARIES)					
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND					
(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, CONTRACTUAL PERSONNEL, ETC.)					
PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.					
NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE					
CLICK HERE TO GO TO ATTACHMENT A		SECTION G TOTAL \$0.00			
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL					
		\$1,526,168.65			

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.)	\$2,978,005.86	SECTION A TOTAL \$19,654,747.16 <u>THIS AMOUNT FORWARDED TO PAGE 7</u>
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$16,676,741.30	

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

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

a. ALL EXCEPT DRUG FINES	\$433,751.66
b. DRUG FINES	\$9,909.49
c. CRIME LABORATORY FUND	\$316.53
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$71,036.86

SUBTOTAL 1-a,b,c,d,e \$515,014.54

1.1) DRUG TASK FORCE

\$1,600.92

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

(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)

\$516,615.46

3) COUNTY

a. CRIMINAL FINES	\$137,946.75
b. TRAFFIC FINES	\$129,440.32
c. DRUG FINES	\$13,951.09
d. CRIME LABORATORY FUND	\$45.00
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)	\$34,903.44

SUBTOTAL 3-a,b,c,d,e,f,g \$316,286.60

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

SUBTOTAL SECTION B (1.1.1,2,3)

\$832,902.06

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

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

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$5,481.50
2. ROAD FUND (OVERWEIGHTS)	\$25,710.37
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$771.02
5. STATE CRIME LABORATORY FUND	\$8,846.60
6. STATE POLICE DUI FUND	\$20,246.93
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$81,430.44
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$127,894.38
9. DRIVERS EDUCATION FUND	\$29,468.33
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$5,292.31
11. DRUG TREATMENT FUND	\$114,314.04
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,187.50
14. TRAUMA CENTER FUND	\$38,913.14
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$4,036.86
17. GENERAL REVENUE FUND	\$65,762.31
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$4,417.87
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	\$1,860.18
36. FIRE PREVENTION FUND	\$7,427.84
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$943.65
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$1,021.69
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$37,290.47
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$128.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$7,529.90
45. LUMP SUM SURCHARGE* (Only collected on cases sentence before 07-19-2019)	\$30,591.81

SUBTOTAL 4 (1-45) \$ 620,567.14
THIS AMOUNT FORWARDED TO PAGE 5

* 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)	\$832,902.06
	AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	
4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$620,567.14
46. MENTAL HEALTH REPORTING FUND		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$297,531.94
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		\$450.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$344.63
54. FORECLOSURE PREVENTION PROGRAM FUND		\$1,862.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND		\$2,366.14
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		\$2,576.50
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$801.04
63. ROADSIDE MEMORIAL FUND		\$7,440.80
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$627.22
66. SECRETARY OF STATE POLICE SERVICES FUND		\$0.00
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		\$121,705.07
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$355.83
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$2,764.00
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$2,366.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$2,254.77
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$1,746.93
78. STATE POLICE SERVICES FUND		\$660.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$45,801.37
80. GUARDIANSHIP AND ADVOCACY FUND		\$33,155.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND		\$0.00
82. ACCESS TO JUSTICE FUND		\$8,588.50
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR		\$110.00
84. SUPREME COURT SPECIAL PURPOSES FUND		\$38,936.25
85. GEORGE BAILEY MEMORIAL FUND		\$2.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND		\$149,571.02
87. COMMERCE COMMISION PUBLIC UTILITY FUND		\$0.00
88. SCOTT'S LAW FUND (effective 1/1/2020)		\$0.00
89. LAW ENFORCEMENT CAMERA GRANT FUND		\$11,906.66
999. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.		\$0.00
CLICK HERE TO GO TO ATTACHMENT D	SUBTOTAL 4 (46-999)	\$733,923.67
	SUBTOTAL 4 (1-999)	\$1,354,490.81
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 2,187,392.87
	THIS AMOUNT FORWARDED TO PAGE 7	

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	\$68,325.06	
(b) RECORDS AUTOMATION FUND	\$5,119.59	
	SUBTOTAL (1-a,b)	\$73,444.65
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$47,577.16	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$245,786.43	
	SUBTOTAL (2-a,b)	\$293,363.59
3. COUNTY LAW LIBRARY FUND	\$90,312.25	
4. MARRIAGE AND CIVIL UNION FUND OF THE CIRCUIT COURT	\$0.00	
5. COUNTY FUND TO FINANCE THE COURT SYSTEM	\$96,213.88	
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$76,115.99	
(b) JUVENILE REPRESENTATION	\$5,551.63	
	SUBTOTAL (6 -a,b)	\$81,667.62
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER	\$0.00	
8. MUNICIPAL ATTORNEY PROSECUTION FEE	\$0.00	
9. PROBATION AND COURT SERVICES FUND	\$280,184.68	
10. DISPUTE RESOLUTION FUND	\$0.00	
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$26,634.00	
(b) REJECTION OF AWARD	\$700.00	
	SUBTOTAL (11-a,b)	\$27,334.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE	\$90,939.58	
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
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	\$9,942.51	
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	\$4,008.67	
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)	\$0.00	
25. DRUG COURT	\$1,549.11	
26. JUDICIAL FACILITIES FEE	\$0.00	
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT	\$0.00	
28. YOUTH DIVERSION PROGRAM	\$13,020.55	
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND	\$803.98	
30. COUNTY DRUG ADDICTION SERVICES	\$180.00	
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.	\$0.00	
	SECTION C TOTAL	\$1,062,965.07

[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)	\$177,283.80
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$5,298.34
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00
	SUBTOTAL (2-a,b)
	\$5,298.34
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT	\$6,700.00
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"	\$5,824.41
8. REFUND AND RETURNS	
a. BAIL	\$758,726.78
b. OTHER	\$0.00
	SUBTOTAL (8-a,b)
	\$758,726.78
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)	\$199,512.25

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

[SECTION D TOTAL](#) **\$1,153,345.58**
[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$19,654,747.16
	SECTION B TOTAL (From PartIII.StateFunds2)	\$2,187,392.87
	SECTION C TOTAL (From PartIII.C)	\$1,062,965.07
	SECTION D TOTAL (From PartIII.D)	\$1,153,345.58
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$24,058,450.68

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:

ATTACHMENT A

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
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 A](#)

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**

ATTACHMENT C

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

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

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

ATTACHMENT D

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

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

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

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (Other) TOTAL ON PAGE 6.
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 E](#)

ATTACHMENT F

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

Rock Island County, Illinois Circuit Clerk

Fiduciary Fund

Note to Report J—Annual Financial Report

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 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 Fiduciary Fund Financial Statement.

**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

Circuit Clerk and
County Board of Rock Island 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 Fiduciary Fund financial statements of Rock Island County, Illinois Circuit Clerk—Custodial Fund (Circuit Clerk) as of and for the year ended November 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated November 30, 2022.

The financial statements of the Fiduciary Fund of the Circuit Clerk 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, 2021 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.

Report on 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) 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 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 or significant deficiencies may exist that were not identified.

Report on 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 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*.

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
November 30, 2022