

UNION COUNTY
CIRCUIT CLERK'S OFFICE
AUDIT AS REQUIRED BY ILCS 705 105/27.8
AS OF AND FOR THE FISCAL
YEAR ENDED NOVEMBER 30, 2014

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-3
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4-11
Independent Accountants' Report on Compliance and on Internal Control Over Compliance	12-13
 <u>FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2014:</u>	
Union County Circuit Clerk – Fiduciary Fund - Statement of Net Position	14-15
Union County Circuit Clerk – Fiduciary Fund - Statement of Changes in Net Position	16
Notes to Financial Statements	17-23
 <u>REQUIRED SUPPLEMENTARY INFORMATION:</u>	
IMRF Schedule of Funding Progress	24
 <u>OTHER SUPPLEMENTARY INFORMATION:</u>	
Union County Circuit Clerk – Fiduciary Fund - Schedule of Cash in Bank	25
2014 Annual J-Report as Prepared by the Union County Circuit Clerk	26-38



July 13, 2015

INDEPENDENT AUDITORS' REPORT

Union County Government
Board of Commissioners
309 W. Market Street
Jonesboro, IL 62952

Report on the Financial Statements

We have audited the accompanying financial statements of the fiduciary fund of the Union County Circuit Clerk's Office, Union County, Illinois as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee, 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 these financial statements are free from material misstatement.

As a matter of law, we were not permitted access to adoption cases, juvenile cases, and mental health cases. Therefore, no testing was performed on these cases and accordingly, we express no opinion or any other form of assurance on them.

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 entity's preparation and fair presentation of the financial statements in order to

Union County Government
July 13, 2015

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to test adoption, juvenile and mental health cases the financial statements referred to above present fairly, in all material respects, the financial position of the Union County Circuit Clerk's fiduciary fund as of November 30, 2014 and the respective 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 statements present only the fiduciary fund of the Union County Circuit Clerk, Union County, Illinois and do not purport to, and do not, present fairly the financial position of Union County Government, Illinois as of November 30, 2014, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Users of this report should read the Auditors' Report on the Government-Wide Financial Statements of Union County Government for the year ended November 30, 2014 in order to gain a full understanding of the financial position of Union County Government as a whole.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic 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 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.

Accounting principles generally accepted in the United States of America require that the IMRF Schedule of Funding Progress (County-wide) on page 24 be presented to supplement the basic financial statements. Such 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the

Union County Government
July 13, 2015

information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the Union County Circuit Clerk's basic financial statements of the fiduciary fund. The Schedule of Cash in Bank and Report J are supplemental information and are presented for the purpose of additional analysis and are not required parts of the 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 the Illinois Courts.

The Schedule of Cash in Bank 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 statements. The Schedule of Cash in Bank and Report J have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other 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 Schedule of Cash in Bank and Report J are fairly stated in all material respects, in relation to the financial statements taken as a whole.

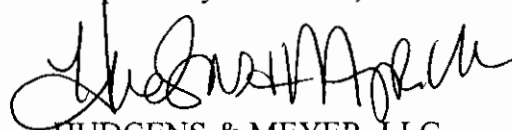
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2015, on our consideration of the Union County Circuit Clerk's Office'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 Union County Circuit Clerk's Office's internal control over financial reporting and compliance.

Restricted Use of This Report

This report is intended solely for the information and use of Union County Government, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



July 13, 2015

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

Union County Government
Board of Commissioners
309 W. Market
Jonesboro, IL 62952

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the fiduciary fund of the Union County Illinois Circuit Clerk's Office as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements and have issued our report thereon dated July 13, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Union County Illinois Circuit Clerk's Office'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Union County Circuit Clerk's Office's internal control. Accordingly, we do not express an opinion on the effectiveness of Union County Circuit Clerk's Office's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 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.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described below to be material weaknesses.

Union County Government
July 13, 2015

MATERIAL WEAKNESSES

1) **Condition:**

Upon confirming the Union County Circuit Clerk's bank account balances with Anna Jonesboro National Bank, the bank disclosed an additional bank account that was not disclosed to us. The additional bank account is savings account held for 2013-MR-120.

Criteria:

Generally Accepted Government Auditing Standards and Generally Accepted Accounting Principles.

Effects or Possible Effects of the Condition:

The financial statements should include all bank accounts and banking activity.

Cause of the Condition:

The Circuit Clerk appeared to have overlooked reporting this bank account during the audit process.

Recommendation:

In future audits, we request that we be provided with the information requested for all bank accounts that the Circuit Clerk's Office maintains and manages as the Union County Circuit Clerk.

Management's Response (Union County Circuit Clerk):

AJNB was contacted. We were informed two bank statements would be provided yearly. AJNB failed to provide stmts. They are now available for review.

Bank statements previously not provided by Bank are now available for review.

2) **Condition:**

A review of the November 30, 2014 QuickBooks bank reconciliation provided listed a total of \$22,406.58 for 525 outstanding checks. \$20,333.18 of the outstanding checks were dated between 1/3/1997 and 5/31/2014. This total includes 469 of the 525 outstanding checks. It was also noted that the JIM's program debit and credit summary provided to us listed \$76,389.42 of outstanding checks as of November 30, 2014. It was reported to us during the audit that the Jim's program is what the Circuit Clerk's Office uses to balance your bookkeeping.

Criteria:

Generally Accepted Government Auditing Standards and Generally Accepted Accounting Principles.

Effects or Possible Effects of the Condition:

The Circuit Clerk indicated that the JIM'S program and the Quickbooks program should reconcile with each other and accordingly, there should be no variances in the number and amounts individually and in the aggregate of the outstanding checks. The total of the outstanding checks is material to the financial statements.

Union County Government
July 13, 2015

Cause of the Condition:

The Circuit Clerk’s response stated “currently we do not have, and have not had in the past, adequate staff to handle timely reconciliation of outstanding checks.”

Recommendation:

We recommend that the outstanding be reviewed and a determination made as to why the checks have not cleared. Un-cleared checks should be followed up on in a timely manner and a proper disposition determined.

Management’s Response (Union County Circuit Clerk):

These checks have previously been audited in the past years. Unfortunately, currently we do not have, and have not had in the past, adequate staff to handle timely reconciliation of outstanding checks.

During the move to the new court house, posting checks in PCJIIMS was inadvertently missed. We have not had adequate staff to “catch up.”

These findings were minor. Human error in QuickBooks. QuickBooks was set up as a courtesy. Proper QuickBooks training and adequate staff would be necessary to comply with this recommendation. Also, unfortunately, we do not have adequate staff to handle outstanding checks in a timely manner. The auditors in the past have understood my time restrictions due to the number of employees that I need to have to process all duties. The differences between QuickBooks and PC-JIMS outstanding check balances could be easily remedied with adequate staff and the cause of this is inadequate staffing, which results in lack of time to process, research, and reconcile.

3) Condition

The outstanding bond report as of November 30, 2014 showed the following outstanding bonds for cases that had a closed date indicated on the outstanding bond report. Also, 2002 CM 37 is listed with an outstanding bond, however, the case does not have a closed date indicated.

<u>Case Number</u>	<u>Outstanding Bond</u>	<u>Case closed on</u>
1998 TR 2392	\$ 7.00	8/21/1998
1999 DT 91	40.00	6/6/2000
2013 TR 2936	150.00	9/9/2014
2000 CH 5	1,661.36	9/6/2000
1996 CM 89	65.87	7/11/1996
1987 TR 1844	70.00	2/2/1989
2010 LM 5	200.00	2/22/2010
1998 TR 2201	55.00	6/26/1998
2011 CM 41	100.00	5/10/2012
2013 TR 2010	150.00	9/20/2013
2013 MR 6	1,000.00	1/27/2014
1990 TR 594	50.00	5/15/1990
1991 TR 2283	50.00	10/24/1994
2014 TR 2486	60.00	11/18/2014
2013 CM 30	100.00	6/24/2013
1992 TR 802	68.00	4/28/1992

Union County Government
July 13, 2015

<u>Case Number</u>	<u>Outstanding Bond</u>	<u>Case closed on</u>
1986 TR 2173	50.00	11/10/1986
2006 TR 4059	75.00	12/11/2006
1992 TR 307	50.00	3/27/1992
1998 TR 1976	100.00	1/26/1999
2008 CF 80	200.00	6/23/2009
2008 CF 80	200.00	6/23/2009
2014 TR 856	120.00	5/2/2014
1995 TR 3903	75.00	11/14/1995
2014 TR 901	150.00	8/14/2014
1992 CM 340	75.00	1/7/1993
2013 DT 123	100.00	8/15/2014
2009 TR 1811	75.00	8/7/2009
2007 CF 136	2,458.60	3/19/2010
2002 CM 37	100.00	Indicated as not closed
1996 TR 976	75.00	4/16/1996
2006 TR 5021	75.00	12/20/2006
2011 CM 122	20.00	12/11/2012
1991 TR 3014	50.00	3/5/1993
2012 TR 2935	290.00	1/25/2013
2010 CF 192	660.00	3/15/2011
2009 CF 30	75.00	7/7/2009
2008 CF 17	200.00	6/17/2008
2010 CF 200	60.00	2/8/2011
2012 MR 78	591.00	8/31/2012
2001 TR 2434	55.00	7/24/2001
1986 TR 2433	50.00	12/8/1986
2012 L 18	100.00	4/4/2013
1991 TR 2231	50.00	3/16/1992
2013 TR 573	150.00	10/3/2013
1993 CV 8	100.00	1/28/1992
Total	<u>\$10,256.83</u>	

Criteria:

Generally Accepted Government Auditing Standards and Generally Accepted Accounting Standards.

Effects or Possible Effects of the Condition:

The outstanding bond can be reclassified to other cases if not properly refunded.

Cause of the Condition:

The Circuit Clerk's response states "I had questions concerning these bonds and was waiting for judicial instruction and approval before proceeding. Sufficient staff is necessary for timely research and processing."

Union County Government
July 13, 2015

Recommendation:

We recommend that the Circuit Clerk's Office review the cases listed above in order to determine if it is still appropriate to hold bond in these cases. 725 ILCS 5/110-17 details the process for the handling and disposition of unclaimed bail deposits.

Management's Response (Union County Circuit Clerk):

Disagree. The Circuit Clerk is the keeper of the bonds and has previously reviewed the bonds listed. I had questions concerning these bonds and was waiting for judicial instruction and approval before proceeding. Sufficient staff is necessary for timely research and processing. These bonds have previously been audited.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Union County Illinois Circuit Clerk's Office'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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described below:

COMPLIANCE

Findings:

- 1) The Union County Circuit Clerk's Office receives child support administration fees and a federal award passed through the Illinois Department of Healthcare and Family Services. The federal award and the child support administration fees are deposited into a Separate Maint & Child Support Fund. On September 19, 2014, a disbursement (check #214) was issued from the Separate Maint & Child Support Fund in the amount of \$27,510 to the Union County General Fund. The signed claim for this disbursement indicated that this payment was to fund 6 paychecks (9/19/14, 10/3/14, 10/17/14, 10/31/14, 11/14/14, & 11/28/14) at full pay for (4) Union County Circuit Clerk's Office employees. It appears that this disbursement was made in response to the Union County Circuit Clerk's Office's General Fund budget for the year ending November 30, 2014 being exhausted. However, you reported to us during the course of the audit that only one of these employees spent a small portion of her time on child support payments and that her primary role was that of the Union County Circuit Clerk's Office's bookkeeper. In a follow-up meeting with the Circuit Clerk and two staff members, it was indicated that four employees are involved in the child support administration process. Also, upon inquiry, you indicated that there has not historically been and currently, there is not a formula or method for determining the allocable costs associated with administering the child support program.

As there is no calculation or other support indicating the amount of time spent by each employee on the child support administration payments, the \$27,510 disbursement does not appear to be in compliance with 750 ILCS 5/705 *Support payments*;

Union County Government
July 13, 2015

receiving and disbursing agents which states that fees are to be collected as costs for administering the collection and disbursement of child support payments.

- 2) Historically, it appears that Union County's General Fund and fringe benefit funds have incurred the costs of personnel administering the child support program, however, the child support administration fees received by the Circuit Clerk's Office have not been used when received to reimburse the General Fund and fringe benefit funds for payroll and fringe benefit costs associated with administering the child support program by the Circuit Clerk's office. The fees have instead accumulated in the Separate Maint & Child Support Fund. As of November 30, 2014, the Separate Maint & Child Support Fund had a reconciled book balance of \$8,037.22. This reconciled book balance is subsequent to the \$27,510 disbursement to the Union County General Fund on 9/19/2014.

Recommendation:

We recommend the following:

- 1) The Union County Board of Commissioners should repay the \$27,510 payment made to the Union County General Fund by the Separate Maint & Child Support Fund from the Union County General Fund.
- 2) The Union County Board, Union County Circuit Clerk, Union County Treasurer and Union County States Attorney should together review the historical records that are available as supporting documentation for costs incurred in administering child support payments by the Union County Circuit Clerk's Office. The Union County Board, Union County Treasurer and Union County State's Attorney should all be provided with the past, current and future signed federal award notices, contracts, and relevant statutes in order to further establish and support an understanding of the income sources and appropriate disbursements in this area.
- 3) Based upon the joint review, as stated in number 2 above, of historical records and supporting documentation that are determined to be representative of the costs incurred in administering child support payments by the Union County Circuit Clerk's Office, the Union County Circuit Clerk should prepare the appropriate reimbursement claims and disbursement checks to the appropriate Union County funds. The County Board and Circuit Clerk should be of the same understanding regarding the timing of the reimbursement claims.
- 4) The Union County Circuit Clerk should develop a reimbursement calculation that is reflective of time spent and the respective cost of administering child support payments in the Union County Circuit Clerk's Office. This reimbursement calculation should be provided to the Union County Board, Union County Treasurer and Union County States Attorney's Office.
- 5) The Union County Circuit Clerk should send a copy of the reimbursement calculation to the Treasurer's Office along with the reimbursement check from the Separate Maint & Child Support Fund. The County Board and Circuit Clerk should be of the same understanding regarding the timing of the reimbursement claims.

Union County Government
July 13, 2015

Management's Response (Union County Circuit Clerk):

Disagree. The agreement with the Circuit Clerk is not a federal or state grant. It is a letter of Agreement for reimbursement for computer software and services that are rendered.

Disagree with recommendation. This is not a federal or State Grant. Per conversation with Sue Balster and Chris Rennison, and their review, the Circuit Clerk office is in compliance with this agreement.

The Union County Circuit Clerk disagrees with the compliance finding. I have never applied for a federal or state grant for child support reimbursement. In 2014, I have a letter of agreement with IHFS. This agreement is to reimburse the Circuit Clerk's office for services rendered and payment reimbursement for computer software after proof of payment and compliance of the work. IHFS issues a check according to the letter of agreement. This is after services are rendered and proof of payment of software and maintenance have been made.

I have recently spoken with Sue Balster, Division of Finance, and Chris Rennison, our Union County liason. Ms. Balster's e-mail states as follows: Hi, Lorraine, Per our conversation this afternoon, HFS payment to the Union County Circuit Clerk's Office are not the result of Grant Agreements. These payments are for actual expenses previously paid by the County and submitted to HFS for reimbursement or for cases worked by the County and reimbursed by HFS based on agreed upon rates. There has never been a "grant agreement" between Union County Circuit Clerk and the HFS Division of Child Support Services. Our records indicate no overpayments have occurred. Let me know if you need any further information or have any questions. Thank you, Sue Balster, Division of Finance. (Please see attached e-mail)

The \$27,510 reimbursement was paid by Court Order for salary reimbursement from the Child Support Administrative Fund. This was an accumulation of yearly \$36.00 child support admin. Fees paid by recipients who were ordered to pay the administrative fees for maintaining and keeping child support records. (See 705 ILCS 105/27. 1a (4)) These fees have been collected over numerous years, and have been previously audited. Staff assisting over the years with the collections and maintaining of the Child Support Record included Linda P., Rhonda P., Tiffany B., and Emily H. These employees have been involved in divorce and family cases, input of orders, collection and disbursement of child support payments, assisting with SDU, recipients, maintaining the electronic record sheet, and billing/collection of annual administrative fee. The \$27,510 expenditure was approved by not only Court Order, but by the County Board.

The 2014 IHFS reimbursement checks were deposited in the Court Automated Fund and Child Support Administrative Fund. The approved expenditures by DHS were for services previously rendered and paid. All previous years regarding this agreement have been audited and approved.

Union County Circuit Clerk's Responses to Findings

The Union County Illinois Circuit Clerk's responses to the findings identified in our audit are described above. The Union County Illinois Circuit Clerk's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Union County Government
July 13, 2015

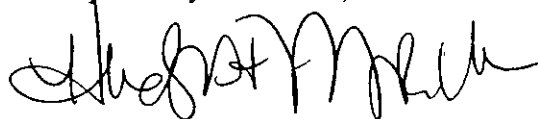
Other Matters

In addition, we noted other matters involving immaterial variances in case fees and immaterial outstanding reconciling items that were reported to the Union County Circuit Clerk's Office in a separate letter dated July 13, 2015.

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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



July 13, 2015

INDEPENDENT ACCOUNTANTS' REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Union County Government
Board of Commissioners
309 W. Market
Jonesboro, IL 62952

Compliance

We have examined the Union County Circuit Clerk's, Union County, Illinois' compliance with the requirements listed below and the effectiveness of the Union County Circuit Clerk's Office internal control over compliance with the requirements listed below during the year ended November 30, 2014. The management of the Union County Circuit Clerk's Office is responsible for compliance with these requirements and for maintaining effective internal control to provide reasonable assurance that the Union County Circuit Clerk's Office complies with the specified requirements. Our responsibility is to express an opinion on the Union County Circuit Clerk's compliance with the specified elements and to report on the effectiveness of the internal control over compliance with the specified requirements based on our examination.

The compliance requirements examined include:

- A. For the sample of cases tested, the Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. For the sample of the cases tested, the Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. For the sample of the cases tested, the Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. For the sample of the cases tested, the Circuit Clerk has generally complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations,
- E. For the sample of the cases tested, the Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law, except as noted on pages 4 through 11.

The samples tested did not include adoption cases, juvenile cases or mental health cases.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestatopm engagements contained in Government Auditing Standards issued by the Comptroller General of the United States; and the Circuit Clerk Audit Guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee; and, accordingly, included examining, on a test basis, evidence about the Union County Circuit Clerk's

Union County Government
July 13, 2015

compliance with those requirements listed above and performing such other procedures as we considered necessary in the circumstances. It also included obtaining an understanding of the internal control over compliance, testing and evaluating the design and operating effectiveness of the internal control, and performing 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 Union County Circuit Clerk's compliance with specified requirements.

In our opinion, except for the adoption, juvenile and mental health cases that were excluded from our testing, the Union County Circuit Clerk's Office did comply, in all material respects, with the requirements listed previously in this report during the year ended November 30, 2014. There were immaterial variances in case fees noted and accordingly, these were presented to management in a separate letter.

Internal Control

The management of the Union County Circuit Clerk's office is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Union County 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 the Union County Circuit Clerk's internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the Union County Circuit Clerk's internal control over compliance.

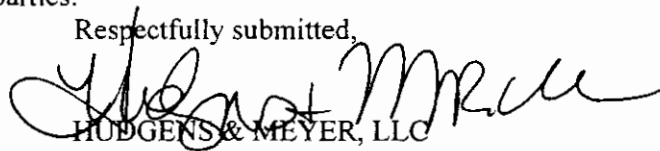
A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed previously in this report on a timely basis. A *material weakness* in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal controls over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed previously in 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 previously in 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 identify deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. These material weaknesses are described on pages 4-11 of this report.

Because of inherent limitations in any system of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation on the internal control over compliance to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the controls may deteriorate.

This report is intended for the information and use of the Union County Circuit Clerk, Union County Government, the appropriate local governments within that county, the pass-through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than those specified parties.

Respectfully submitted,


HODGENS & MEYER, LLC
Certified Public Accountants

FINANCIAL STATEMENTS

UNION COUNTY CIRCUIT CLERK
FIDUCIARY FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2014

ASSETS

Cash and Cash Equivalents	\$	494,507
---------------------------	----	---------

TOTAL ASSETS

	\$	494,507
--	----	---------

LIABILITIES

Clerk Fees	\$	9,965
County Fee		1,902
State Attorney Fees		290
Fines		19,733
Sheriff's Fees		223
Public Defender		645
Dispute Resolution Fund		61
Law Library Fund		1,465
Sheriff's Medical Fund		240
DUI Equipment Fund		2,510
Court Automation Fund		5,765
Court Document Storage Fund		5,736
Clerk Op. Add-On Fund		187
Clerk Operations Deduction		41
Police Vehicle Fund		380
States Attorney Automation		58
Interest Income		63
Court Fees		1,296
Judicial Security Fund		3,191
Restitution		2,923
Probation and Court Services Funds		2,549
Probation Ops		350
Lump Sum Surcharge		4,492
Traffic Safety School		600
DNA Identification Fund		437
Prisoner Review Board		10
Payable to Marriage Fund - Circuit Court		90
Drivers Education Fund		497
Surcharge and Leads Funds		12
State Fee		843
Conservation Police Op Fund		30
Drug Assessment Fund		1,890
DUI Crime Laboratory Fund		60
Foreclosure Prevention Fund		245
Abandoned Res Prop		1,260
Trauma Center Fund		215
Firetruck Loan		45
Violent Crimes Victim Assistance Fund		835
Drug Crime Laboratory Fund		50
Fire Prevention Fund		45

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

UNION COUNTY CIRCUIT CLERK
FIDUCIARY FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2014

LIABILITIES (CONCLUDED):

Child Advocacy Fee	677
Guardian/Advocacy Fund	570
State Police Ops	2,168
FPP Graduated Fund	504
FTA Warrant Fee	133
E-Citation Fee	275
Anti-Crime Fund	256
Deposits of Funds - Other Court Cases	100
Deposits of Bail Securities	405,540
<u>TOTAL LIABILITIES</u>	<u>\$ 481,452</u>
<u>NET POSITION</u>	
Net Position	\$ 13,055
<u>TOTAL NET POSITION</u>	<u>\$ 13,055</u>

UNION COUNTY CIRCUIT CLERK
FIDUCIARY FUND
STATEMENT OF CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2014

ADDITIONS

General Checking Bank Account Deposits	\$ 1,309,116
Child Support Maintenance Bank Account Deposits	9,253
Circuit Clerk Op Add-On Bank Account Deposits	3,847
E-Pay Bank Account Deposits	56,031
E-Citation Bank Account Deposits	2,330
Marriage Fund Bank Account Deposits	530

TOTAL ADDITIONS \$ 1,381,107

DEDUCTIONS

General Checking Bank Account Disbursements	\$ 1,309,545
Child Support Maintenance Bank Account Disbursements	30,471
Circuit Clerk Op Add-Ons Bank Account Disbursements	4,526
E-Pay Bank Account Disbursements	56,272
E-Citation Bank Account Disbursements	-
Marriage Fund Bank Account Disbursements	-

TOTAL DEDUCTIONS \$ 1,400,814

CHANGE IN NET POSITION \$ (19,707)

NET POSITION - BEGINNING OF YEAR 32,762

NET POSITION - END OF YEAR \$ 13,055

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

NOTES TO FINANCIAL STATEMENTS

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

TABLE OF CONTENTS TO NOTES TO FINANCIAL STATEMENTS

NOTE 1	<u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> Financial Reporting Entity Fund Accounting Basis of Accounting Summary of Fiduciary Fund Types Cash and Cash Equivalents Net Position Budget Policy and Basis of Budgeting Fund Financial Statements Use of Restricted and Unrestricted Net Assets Interfund Receivables and Payables Interfund Transfers Subsequent Events
NOTE 2	<u>PENSION AND RETIREMENT FUND COMMITMENTS</u> Plan Description Funding Policy Annual Pension Cost Funded Status and Funding Progress
NOTE 3	<u>CASH AND INVESTMENTS</u> Cash in Bank Investment Policies

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Union County (the "County") was incorporated under the provisions of the State of Illinois. The County operates under a Commission form of government and provides the following services: public safety, highways and bridges, judiciary and court related services, public health, public welfare, and general administrative services.

The County operates with five elected County Commissioners. The Circuit Clerk's position is an elected position which is elected every four years.

The Circuit Clerk's fiduciary fund is accounted for as a fund of the County and the Office's operations are not independent of the County. The County's General Fund, IMRF Fund and employee benefit funds appropriate funds annually to incorporate the Circuit Clerk's Office's operating expenses, retirement contributions, and health insurance expenses, respectively.

The accounting policies of the Union County Circuit Clerk conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of the Union County Circuit Clerk are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations of the Circuit Clerk's financial activities for the fiscal year ended November 30, 2014.

The Financial Reporting Entity

These financial statements represent only the financial position of Union County Circuit Clerk's fiduciary fund.

Fund Accounting

The fiduciary fund of the Circuit Clerk's Office is organized on the basis of funds or account groups. The operations of each fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, and net position.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the measurement focus applied.

Summary of Fiduciary Fund Types

- Private-purpose trust funds account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments, such as escheat property held in trust for the benefit of individuals or other governments.
- Agency funds are clearing accounts used to account for assets held for other funds, governments, or individuals. Agency funds are custodial in nature; that is, their assets equal their liabilities.

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Basis of Accounting (Concluded)

The modified accrual basis of accounting and economic resources measurement focus is used by the fiduciary fund.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The Circuit Clerk's office defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be 60 days.

Certain fines and fees are not susceptible to accrual because they are usually not measurable until received.

Cash and Cash Equivalents

Cash applicable to a particular fund is readily identifiable. Cash in excess of current requirements is deposited in interest-bearing certificates of deposit, savings accounts, and money market accounts. Cash temporarily deposited in any of the forms previously listed are presented as cash and cash equivalents in the statement of fiduciary net position, in accordance with generally accepted accounting principles.

Net Position

The net position balance represents the amount available for budgeting future operations and expenditures for child support services.

Budget Policy and Basis of Budgeting

The County annually prepares a budget and an appropriations ordinance, which includes all general, special revenue, and trust and agency fund types. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

The County's General Fund's budget, which includes all disbursements for the Circuit Clerk's Office, is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. The cash basis of accounting is used in the budgetary preparation process. Unexpended appropriations for annually budgeted funds lapse at fiscal year-end.

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED):

Fund Financial Statements

The fund financial statements present information about the Circuit Clerk's fiduciary fund.

The Circuit Clerk's Office applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the Circuit Clerk applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements.

Use of Restricted and Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Circuit Clerk's policy is to apply restricted net position first.

Interfund Receivables and Payables

Amounts collected during the month of November, 2014 and accordingly payable to other Union County Funds as of November 30, 2014, are presented in the Statement of Fiduciary Net Position as payable to Union County Government Funds.

Interfund Transfers

Transfers are used to move fines and fees collected to the fund that is allowed to disburse the fines and fees as per the Illinois Compiled Statutes.

Subsequent Events

Subsequent events have been evaluated through July 13, 2015, which is the date of this report.

NOTE 2 PENSION AND RETIREMENT FUND COMMITMENTS:

Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 2 PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED):

Plan Description (Concluded)

The County contributes under three (3) separate plans - one for Sheriff's Law Enforcement Personnel (SLEP), one for elected County Officials (ECO), and one for all other covered county employees (Regular). The Circuit Clerk is covered under the (ECO) plan and the Circuit Clerk's employees are covered members under the (Regular) plan.

Funding Policy

As set by statute, participating elected officials are required to contribute 7.50% of their annual covered salary and regular County employees are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the elected County official's plan, the employer annual required contribution rate for calendar year 2014 was 18.34% of annual covered payroll for elected County officials. For the regular County employee plan, the employer contribution rate for calendar year 2014 was 13.79% of annual covered payroll. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For calendar year ending December 31, 2014, the employer's annual pension cost was \$57,731 for all elected officials and \$327,960 for all regular County employees.

Schedule of Employer Contributions

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan) - ECO

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/14	\$ 57,731	100%	\$ 0
12/31/13	64,323	100%	0
12/31/12	73,625	100%	0

Schedule of Employer Contributions

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan) - Regular

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/14	\$ 327,960	100%	\$ 0
12/31/13	319,216	97%	0
12/31/12	317,169	85%	0

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 2 PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED):

Annual Pension Cost (Concluded)

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The County's contributions for the Circuit Clerk are included in the ECO Plan contributions and the Circuit Clerk's employees are included in the total (Regular) plan contributions stated for regular County employees. The actuarial assumptions at December 31, 2012, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year, depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's ECO plan and regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's ECO plan's overfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis. The Regular plan's unfunded actuarial accrued liabilities at December 31, 2012 are being amortized as a level percentage of projected payroll on an open 29 year basis.

Funded Status and Funding Progress

Eco Plan - As of December 31, 2014, the most recent actuarial valuation date, the ECO plan was 110.13 percent funded. The actuarial accrued liability for benefits was \$689,161 the actuarial value of assets was \$759,000, resulting in an overfunded actuarial accrued liability (UAAL) of \$69,839. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$314,779. Because the plan is overfunded, there is no ratio of the UAAL to the covered payroll.

Regular Plan - As of December 31, 2014, the most recent actuarial valuation date, the Regular plan was 68.07 percent funded. The actuarial accrued liability for benefits for the Regular plan was \$6,116,560. The actuarial value of assets was \$4,163,622, resulting in unfunded actuarial accrued liabilities (UAAL) of \$1,952,938. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$2,378,244 and the ratio of the UAAL to the covered payroll was 82 percent.

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 3 CASH AND INVESTMENTS:

Cash in Bank

The carrying amount of the Circuit Clerk's deposits, including cash on hand and deposits with financial institutions was \$494,507. The bank balance was \$516,263. The balances are categorized as follows:

UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 3 CASH AND INVESTMENTS (CONCLUDED):

	<u>Carrying Amount</u>	<u>Bank Balance</u>
<i>(Category #1)</i> - Insured (FDIC)	\$ 250,000	\$ 250,000
<i>(Category #2)</i> - Uninsured with collateral	244,507	266,263
<i>(Category #3)</i> - Uninsured and uncollateralized	-	-
Total	<u>\$ 494,507</u>	<u>\$ 516,263</u>

The table presented above presents cash and cash equivalents according to risk categories. The categories are described as follows:

Category #1 - includes deposits covered by depositing insurance.

Category #2 - includes deposits covered by collateral pledged in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

Investment Policies

Deposits may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

Generally, the County's investing activities are managed under the custody of the County Treasurer. The Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the Court System. County funds may be invested in those instruments listed in the County's Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2. As of November 30, 2014, the Union County Circuit Clerk's Office had no investments.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY CIRCUIT CLERK
REQUIRED SUPPLEMENTARY INFORMATION
IMRF SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2014

SCHEDULE OF FUNDING PROGRESS
ECO PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/14	\$ 759,000	\$ 689,161	\$ (69,839)	110.13%	\$ 314,779	0.00%
12/31/13	894,396	774,035	(120,361)	115.55%	330,202	0.00%
12/31/12	1,159,859	1,156,422	(3,437)	100.30%	389,550	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$1,006,191. On a market value basis, the funded ratio would be 146.00%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Union County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

SCHEDULE OF FUNDING PROGRESS
REGULAR PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/14	\$ 4,163,622	\$ 6,116,560	\$ 1,952,938	68.07%	\$ 2,378,244	82.12%
12/31/13	4,072,675	5,806,410	1,733,735	70.14%	2,255,946	76.85%
12/31/12	3,746,951	5,859,221	2,112,270	63.95%	2,713,881	97.17%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$5,501,990. On a market value basis, the funded ratio would be 89.95%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Union County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY CIRCUIT CLERK
FIDUCIARY FUND
SCHEDULE OF CASH IN BANK
NOVEMBER 30, 2014

CASH IN BANK

General Checking Account	\$ 473,453
Child Support Maintenance Bank Account	8,037
Circuit Clerk Op Add-Ons Bank Account	1,362
E-Pay Bank Account	1,031
E-Citation Bank Account	6,801
Marriage Fund Bank Account	3,527
Circuit Clerk Bank Account	196
Circuit Clerk Savings Account - 13 MR 120	100

TOTAL CASH IN BANK

\$ 494,507

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

REPORT J
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT
1ST JUDICIAL CIRCUIT, UNION COUNTY
FISCAL YEAR ENDING NOVEMBER, 2014

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED		SECTION A TOTAL	\$168,195.21
<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	\$65,483.30
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		SECTION C TOTAL	\$6,936.00
D. COURT DOCUMENT STORAGE FUND		SECTION D TOTAL	\$61,285.61
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND		SECTION E TOTAL	\$3,987.37
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND		SECTION F TOTAL	\$2,267.40
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)			
(1) INTEREST PAID ON ACCOUNTS	\$793.07		
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$5,373.62		
(3) OTHER	\$0.00		
		SECTION G (1,2,3) TOTAL	\$6,166.69

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$314,321.58

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$54,000.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$103,687.06	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	3	
	(ii) PART TIME:	0	

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

SECTION A (1,2) TOTAL \$157,687.06

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		\$67,559.74	
(2) PAID FROM COUNTY GENERAL FUND		\$59.95	

SECTION B (1,2) TOTAL \$67,619.69

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 SUPPORT COLLECTION FUND		\$30,719.25	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION C (1,2) TOTAL \$30,719.25

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND		\$81,194.90	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION D (1,2) TOTAL \$81,194.90

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$4,526.08

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, 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 \$18,547.26

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$360,294.24

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

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$243,902.69		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,249,630.84		
		SECTION A TOTAL	\$1,493,533.53
		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	\$37,742.91		
b. DRUG FINES	\$0.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$7,558.00		
	SUBTOTAL 1-a,b,c,d,e	\$45,300.91	

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	\$0.00		
	SUBTOTAL 2-a,b,c	\$0.00	

TOTAL \$45,300.91

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

3) COUNTY

a. CRIMINAL FINES	\$122,230.33		
b. TRAFFIC FINES	\$129,626.61		
c. DRUG FINES	\$0.00		
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)	\$6,047.87		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$257,904.81	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$303,205.72
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$8,200.38
2. ROAD FUND (OVERWEIGHTS)	\$7,809.63
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$2,379.68
6. STATE POLICE DUI FUND	\$3,404.80
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$12,023.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$776.89
9. DRIVERS EDUCATION FUND	\$11,244.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$3,240.00
11. DRUG TREATMENT FUND	\$12,658.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$180.00
14. TRAUMA CENTER FUND	\$8,281.65
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$13,380.70
17. GENERAL REVENUE FUND	\$33,922.70
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$0.00
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	\$4.88
36. FIRE PREVENTION FUND	\$953.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$870.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$155.23
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$4,175.64
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$324.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$6,089.92
45. LUMP SUM SURCHARGE*	\$68,964.64

SUBTOTAL 4 (1-45) \$ 199,038.74

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) \$303,205.72
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$199,038.74

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	\$1,058.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$1,421.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$2,436.08
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	\$224.00
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	\$95.00
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	\$31,301.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$2,738.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$1,505.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$2,470.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$815.60

SUBTOTAL 4 (46-999) \$44,063.68

SUBTOTAL 4 (1-999) \$243,102.42

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 546,308.14
THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$14,932.49	
(b) RECORDS AUTOMATION FUND	\$769.38	
	SUBTOTAL (1-a,b)	\$15,701.87
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$5,057.50	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$48,380.50	
	SUBTOTAL (2-a,b)	\$53,438.00
3. COUNTY LAW LIBRARY FUND		\$19,118.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$520.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$19,287.87
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$8,770.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$8,770.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$44,444.88
10. DISPUTE RESOLUTION FUND		\$767.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$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		\$7,230.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$3,383.00
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. OTHER (ITEMIZE ON ATTACHMENT E)		\$30,526.70
	SECTION C TOTAL	\$203,187.32
	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)		\$92,186.11
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$68.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$68.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$132.35
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"		\$12,621.93
8. REFUND AND RETURNS		
a. BAIL	\$106,041.15	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$106,041.15
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.)		\$9,386.50

SECTION D TOTAL \$220,436.04
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$1,493,533.53
SECTION B TOTAL (FROM PAGE 5)	\$546,308.14
SECTION C TOTAL (FROM PAGE 6)	\$203,187.32
SECTION D TOTAL (FROM PAGE 7)	\$220,436.04
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$2,463,465.03

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 F

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

DESCRIPTION	AMOUNT
CHILD AND ADVOCACY	\$8,381.00
WILLOWBROOK COUNTY	\$70.00
PULASKI COUNTY	\$140.00
WILLIAMSON COUNTY	\$87.50
MASSAC COUNTY	\$55.00
JOHNSON COUNTY	\$280.00
SALINE COUNTY	\$70.00
EFFINGHAM COUNTY	\$23.00
JACKSON COUNTY	\$70.00
ALEXANDER COUNTY	\$70.00
COLES COUNTY	\$70.00
MACOUPIN COUNTY	\$70.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$9,386.50

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
 IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
 INSERT ROWS TO THE SPREADSHEET AS REQUIRED.