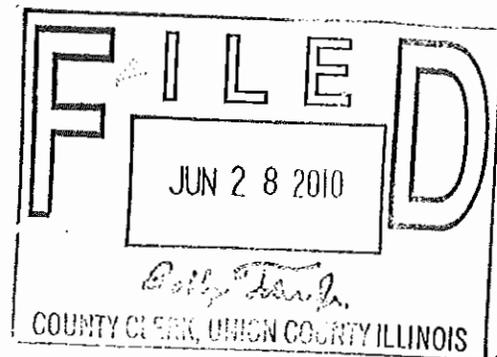


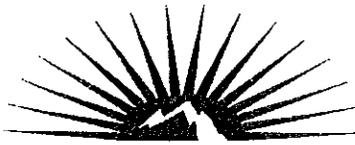
UNION COUNTY CIRCUIT CLERK  
SPECIAL REPORT ON FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORTS  
November 30, 2009

COPY

TANNER MARLO CPAs INC.  
509 ½ EAST DEYOUNG STREET  
MARION, ILLINOIS 62959



**FINANCIAL SECTION**



**TANNER MARLO CPAs, INC**  
Certified Public Accountants

509½ EAST DeYOUNG  
MARION, ILLINOIS 62959  
tannermarlo@hotmail.com

(618) 993-6193  
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**INDEPENDENT AUDITOR'S REPORT**

Union County Circuit Clerk  
Union County Courthouse  
Jonesboro, IL 62952

We have audited the accompanying financial statements of the fiduciary fund of the Union County Circuit Clerk as of and for the year ended November, 30 2009 as listed in the Table of Contents. These financial statements are the responsibility of the Union County Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the Circuit Clerk Audit Guidelines as amended 2007; Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note A, the financial statements present only the fiduciary fund of the Circuit Clerk and are not intended to present fairly the financial position of Union County, Illinois and the changes in its financial position for the year then ended in conformity with accounting principles, generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary fund of Union County, Illinois as of November 30, 2009 and its' changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated June 21, 2010, on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters which is included within. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in

accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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

Our audit was made for the purpose of forming an opinion on the financial statements of the fiduciary fund. The accompanying supplemental information on pages 9 through 19 are presented for additional analysis and are not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, are fairly stated in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Union County Board, Union County Circuit Clerk, appropriate officials 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 these specified parties.

TANNER MARLO CPAs INC.  
*Certified Public Accountants*  
June 21, 2010



# TANNER MARLO CPAs, INC

Certified Public Accountants

509½ EAST DeYOUNG  
MARION, ILLINOIS 62959

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**SPECIAL 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**

We have audited the financial statements of the fiduciary fund for the Union County Circuit Clerk as of and for the year ended November 30, 2009 and have issued our report thereon dated June 21, 2010. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

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

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not

identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses or significant deficiencies, as defined above.

### Compliance and Other Matters

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

This report is intended solely for the information and use of the Union County Board, Union County Circuit Clerk, 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 these specified parties.

TANNER MARLO CPAs INC.  
*Certified Public Accountants*  
June 21, 2010

UNION COUNTY CIRCUIT CLERK  
BALANCE SHEET  
November 30, 2009

**ASSETS**

Cash in Bank	\$492,280
<b>TOTAL ASSETS</b>	<b><u>\$492,280</u></b>

**LIABILITIES**

**Due to State and Local Government Agencies:**

County Fees	\$2,085
State Fees	1,500
Clerk Fees	10,633
State Attorney Fees	828
Fines	23,302
Sheriff Fees	541
Mandatory Drug Fee	-
Public Defender	265
Judicial Security	3,288
Traffic Safety School	850
Court Fees	1,475
Child Advocacy Fee	575

**Due to State and Local Funds:**

Law Library Fund	590
Court Automation Fund	3,674
Court Document Storage Fund	3,748
Probation and Court Services Fund	3,385
Traffic and Criminal Surcharge Fund	24
Drivers Education Fund	665
Medical Costs Fund	325
Trauma Center Fund	1,292
Violent Crimes Victim Asst. Fund	293
Domestic Violence Shelter and Service Fund	-
Leads Fund	84
DUI Equipment	2,403
Spinal Cord Trust	20
DNA Identification Fund	309
Drug Crime Lab Fund	100
DUI Crime Lab Fund	-
Anit Crime Fund	2,390
Drug Assessment	1,484
Prisoner Review Board	19
Police Vehicle Fund	620
Lump Sum Surcharge	3,789
Clerk Op Add-Ons	171
Child Support Administration Fund	185

**Due to Individuals and Businesses:**

Deposits of Bail Securities	329,459
Restitution	1,298
Deposits held for others	78,444
Accrued interest	212
Other	<u>11,955</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$492,280</u></b>

The accompanying notes are an integral part of this statement.

**UNION COUNTY CIRCUITY CLERK  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2009**

	Balance November 30, 2008	Additions	Deletions	Balance November 30, 2008
<b>ASSETS</b>				
Cash in Bank-Separate Maint. & Child Support	\$8,848	\$ 4,320	\$ 247	\$12,921
Cash in Bank-Operation & Admin Fund	2,079	2,258	-	4,337
Cash in Bank-Moultrie	-	3,444	-	3,444
Cash in Bank-Marriage Fund	1,477	320	-	1,797
Cash in Bank-Domestic Governmental Funds	<u>613,855</u>	<u>1,644,117</u>	<u>1,788,191</u>	<u>469,781</u>
<b>TOTAL ASSETS</b>	<b><u>\$626,259</u></b>	<b><u>\$1,654,459</u></b>	<b><u>\$1,788,438</u></b>	<b><u>\$492,280</u></b>
<b>LIABILITIES</b>				
<b>Due to State and Local Government Agencies:</b>				
County Fees	2,777	43,556	44,248	2,085
State Fees	1,225	18,979	18,704	1,500
Clerk Fees	15,200	178,755	183,322	10,633
State Attorney Fees	898	15,144	15,214	828
Fines	20,876	351,305	348,879	23,302
Sheriff Fees	205	5,318	4,982	541
Mandatory Drug Fee	80	1,505	1,585	-
Public Defender	50	5,810	5,595	265
Judicial Security	3,594	53,692	53,998	3,288
Traffic Safety School	425	9,050	8,625	850
Court Fees	1,575	24,243	24,343	1,475
Child Advocacy Fee	150	5,870	5,445	575
<b>Due to State and Local Funds:</b>				
Law Library Fund	510	10,222	10,142	590
Court Automation Fund	5,481	80,754	82,561	3,674
Court Document Storage Fund	4,670	72,397	73,319	3,748
Probation and Court Services Fund	1,985	43,240	41,840	3,385
Traffic and Criminal Surcharge Fund	-	200	176	24
Drivers and Education Fund	573	9,097	9,005	665
Medical Costs Fund	370	5,139	5,184	325
Trauma Center Fund	650	11,927	11,285	1,292
Violent Crimes Victim Asst. Fund	668	5,235	5,610	293
Domestic Violence Shelter and Service Fund	14	1,351	1,365	-
Leads Fund	124	7,854	7,894	84
DUI Equipment	2,755	44,343	44,695	2,403
Spinal Cord Trust	-	73	53	20
DNA Identification Fund	61	2,118	1,870	309
Drug Crime Lab Fund	400	895	1,195	100
DUI Crime Lab Fund	-	440	440	-
Anti Crime Fund	1,000	24,410	23,020	2,390
Drug Assessment	3,655	12,936	15,107	1,484
Prisoner Review Board	17	247	245	19
Police Vehicle Fund	620	9,870	9,870	620
Lump Sum Surcharge	6,168	61,432	63,811	3,789
Clerk Op Add-Ons	150	2,228	2,207	171
Child Support Administration Fund	108	13,060	12,983	185
<b>Due to Individuals and Businesses:</b>				
Deposits of Bail Securities	436,578	476,402	583,521	329,459
Restitution	1,147	37,893	37,742	1,298
Deposits held for others	75,000	3,444	-	78,444
Accrued interest	485	3,578	3,851	212
Other	<u>36,015</u>	<u>447</u>	<u>24,507</u>	<u>11,955</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$626,259</u></b>	<b><u>\$1,654,459</u></b>	<b><u>\$1,788,438</u></b>	<b><u>\$492,280</u></b>

**UNION COUNTY CIRCUIT CLERK  
NOTES TO FINANCIAL STATEMENTS  
NOVEMBER 20, 2009**

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Reporting Entity**

The Union County Circuit Clerk is an elected official responsible for collections and distribution of funds for the First Judicial Circuit Court of Union County. The Circuit Clerk's office is also the keeper of the court's records.

These financial statements present only the fiduciary funds maintained by the Circuit Clerk's office. Union County issues publicly available basic financial statements which includes all the funds and account groups of the County, including the Circuit Clerk's office. The report may be obtained by writing to the Union County Board, Courthouse, Jonesboro, Illinois 62952.

**2. Basis of Presentation**

The accounts of the Circuit Clerk are organized on the basis of certain agency and trust funds used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent on behalf of others. The funds are custodial in nature and do not represent results of operation or have a measurement focus. The monies collected consist mainly of fines and fees assessed for certain state and local agencies and funds established by the Illinois General Assembly as contained in the Illinois Compiled Statutes to be collected by the Circuit Clerks of the State of Illinois.

**3. Basis of Accounting**

The Union County Circuit Clerk follows the modified basis of accounting established by governmental accounting standards and accounting policies established by the Administrative Office of the Illinois Courts.

**NOTE B -- CONCENTRATION OF CREDIT RISK**

At November 30, 2009, the carrying amount of the Circuit Clerk's deposits with financial institutions was \$492,280 and the bank balance was \$492,280.

Custodial Credit Risk – Custodial risk is the risk that in the event of a bank failure, the Circuit Clerk's deposits may not be returned to the Circuit Clerk. As of November 30, 2009, the Circuit Clerk has \$90,888 of uninsured/uncollateralized deposits.

At November 30, 2009, the bank balance was \$492,280, was covered by federal depository insurance in the amount of \$250,000, \$151,392 was collateralized by pledged bank assets in the Circuit Clerk's name, and \$90,888 was uninsured/uncollateralized. No legal opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

**SUPPLEMENTARY INFORMATION**

OFFICE OF  
**LORRAINE MORELAND**

PAGE 1 OF 11

CLERK OF THE  
CIRCUIT COURT OF ILLINOIS  
FIRST JUDICIAL CIRCUIT-UNION COUNTY

JONESBORO, ILLINOIS 62952

*Angela A. Cyphers*  
*Asst. Circuit Clerk*

Telephone: 618-833-5913

**REPORT J**  
**ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT  
1ST JUDICIAL CIRCUIT, UNION COUNTY, ILLINOIS  
FISCAL YEAR ENDING \_\_\_\_\_ 30-Nov

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

<b>A. CLERK'S FEES AND COSTS RECEIVED</b> (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.	<b>SECTION A TOTAL</b>	<b>\$178,754.73</b>
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$80,754.44</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$4,614.00</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$72,396.50</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$2,227.60</b>
<b>F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$3,294.27	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$7,878.00	
(3) OTHER	\$55.62	
	<b>SECTION F (1,2,3) TOTAL</b>	<b>\$11,227.89</b>

**PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL** **\$349,975.16**

## PART II - COST OF OPERATING CLERK'S OFFICE

## A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$49,000.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$178,940.80
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	6	
	(ii) PART TIME:	1	

NOTE: DO NOT INCLUDE SALARIES  
REPORTED IN B, C, OR D BELOW.

SECTION A (1,2) TOTAL \$227,940.80

## B. AUTOMATION EXPENSES

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

(1) PAID FROM COURT AUTOMATION FUND			\$36,603.85
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION B (1,2) TOTAL \$36,603.85

## 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			\$55.62
(2) PAID FROM COUNTY GENERAL FUNO			\$0.00

SECTION C (1,2) TOTAL \$55.62

## D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$88,487.20
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION D (1,2) TOTAL \$88,487.20

## E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$17,350.67

## F. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TRAVEL, ETC.)  
IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR  
AMOUNTS ON PAGE 7, ATTACHMENT A.)

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

SECTION F TOTAL \$0.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F) TOTAL \$370,438.14

**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 personal checks endorsed without recourse and forwarded to obligee or public office.)	\$368,106.64	
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,077,817.17	
		<b>SECTION A TOTAL \$1,445,923.81</b>
		<b>THIS AMOUNT FORWARDED TO PAGE 6</b>

**B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES**

SEE PAGE 9, ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

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

a. ALL EXCEPT DRUG FINES	\$23,658.06	
b. DRUG FINES	\$0.00	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER (EMERGENCY RESPONSE)	\$2,232.20	
	<b>SUBTOTAL 1-A,B,C,D,E</b>	<b>\$26,890.26</b>

1.1) DRUG TASK FORCE \$0.00

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

a. ALL EXCEPT DRUG FINES	\$0.00	
b. DRUG FINES	\$0.00	
c. OTHER	\$0.00	
	<b>SUBTOTAL 2-A,B,C</b>	<b>\$0.00</b>
		<b>TOTAL \$26,890.26</b>

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ON PAGE 8, ATTACHMENT B)

3) COUNTY

a. CRIMINAL FINES	\$99,396.33	
b. TRAFFIC FINES	\$223,655.47	
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)	\$50,159.64	
	<b>SUBTOTAL 3-A,B,C,D,E,F,G</b>	<b>\$373,211.44</b>

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON PAGE 9, ATTACHMENT C

**SUBTOTAL SECTION B (1,1.1,2,3) \$399,101.70**  
**THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4**

SUBTOTAL SECTION B(1,1.1, 2, 3) \$399,101.70  
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

## 4) STATE

1. DNR FUNDS TOTAL	\$2,856.41
2. ROAD FUND (OVERWEIGHTS)	\$1,759.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$895.00
6. STATE POLICE DUI FUND	\$6,066.35
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$5,234.50
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$6,941.23
9. DRIVERS EDUCATION FUND	\$9,097.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$1,642.60
11. DRUG TREATMENT FUND	\$14,440.58
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$11,927.18
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$18,978.77
17. GENERAL REVENUE FUND	\$33,180.66
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$510.00
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	\$73.13
36. FIRE PREVENTION FUND	\$0.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$1,112.84
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$2,118.50
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$450.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$16,667.50
45. LUMP SUM SURCHARGE*	\$61,432.19
<b>SUBTOTAL 4 (1-45)</b>	<b>\$195,303.44</b>

SECTION B (1,1.1,2,3,4) TOTAL \$694,486.14

\*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund (as of 7/1/05)

THIS AMOUNT FORWARDED TO PAGE 6

**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		\$15,143.62
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$5,317.60	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$53,691.56	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$59,009.16</b>
3. COUNTY LAW LIBRARY FUND		\$10,222.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$300.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$24,243.47
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$5,810.00	
b. JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$5,810.00</b>
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$43,240.03
10. DISPUTE RESOLUTION FUND		\$191.00
11. MANDATORY ARBITRATION FUND		
a. ARBITRATION FEE	\$0.00	
b. REJECTION OF AWARD	\$0.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$0.00</b>
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	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$9,050.00
17. ARRESTEE'S MEDICAL COSTS FUND		\$5,139.00
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		\$5,870.00
	<b>SECTION C TOTAL</b>	<b>\$178,218.28</b>
	THIS AMOUNT FORWARDED TO PAGE 6	

**D. MISCELLANEOUS DISBURSEMENTS**

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$37,892.78
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$0.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$0.00</b>
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		\$258.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	<b>SUBTOTAL (6-a,b)</b>	<b>\$0.00</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$24,410.00
8. REFUND AND RETURNS		
a. BAIL	\$124,811.39	
b. OTHER	\$0.00	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$124,811.39</b>
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON PAGE 11,) ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$0.00

**SECTION D TOTAL**      **\$187,372.17**  
 THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>SECTION A TOTAL (FROM PAGE 3)</b>	<b>\$1,445,923.81</b>
<b>SECTION B TOTAL (FROM PAGE 4)</b>	<b>\$594,485.14</b>
<b>SECTION C TOTAL (FROM PAGE 5)</b>	<b>\$178,218.28</b>
<b>SECTION D TOTAL (FROM PAGE 6)</b>	<b>\$187,372.17</b>
<b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b>	<b>\$2,405,999.40</b>

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act      YES       NO

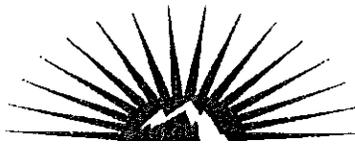
Please indicate the Month your fiscal year ends.      MONTH:







**INTERNAL CONTROL AND COMPLIANCE SECTION**



## TANNER MARLO CPAS, INC

Certified Public Accountants

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

#### Compliance

We have examined the Union County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2009. The management of the Union County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Union County Circuit Clerk's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States; the annual audit requirement included in the Clerks of Courts Act; and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Union County Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Union County Circuit Clerk's compliance with specified requirements.

During our audit we noted the following instance of noncompliance which is required to be reported in accordance with the audit guidelines:

#### COMPLIANCE

- There were some miscalculations of fines and fees due to human input errors. The Circuit Clerk has designed fee tables that calculate the fine plus court costs. These tables are updated periodically to implement new statutes and county resolutions. The fee tables

have been input into the software system and are pulled automatically by the system according to offense codes. We noted three instances of fees being assessed at the incorrect amount. We noted one instance of a fee not being assessed. These mistakes were due to human error and are not considered an indication of fraud.

### Internal Control

The management of the Union County Circuit Clerk 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 requirement 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 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 *control 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 in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of the County of Union, 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 these specified parties.

TANNER MARLO CPAs INC.  
*Certified Public Accountants*  
June 21, 2010