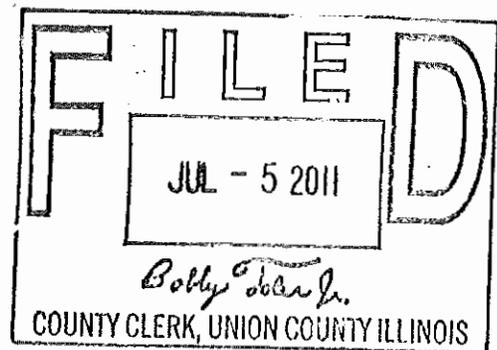


UNION COUNTY CIRCUIT CLERK
SPECIAL REPORT ON FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORTS
November 30, 2010

COPY

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



UNION COUNTY CIRCUIT CLERK

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FINANCIAL SECTION



TANNER MARLO CPAs, INC

Certified Public Accountants

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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 2010 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 2009; *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, 2010 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, 2011, 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 8 through 18 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.

TANNER MARLO CPAs INC.

Certified Public Accountants

June 21, 2011



TANNER MARLO CPAS, INC

Certified Public Accountants

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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, 2010 and have issued our report thereon dated June 21, 2011. 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.

TANNER MARLO CPAs INC.
Certified Public Accountants
June 21, 2011

UNION COUNTY CIRCUIT CLERK
BALANCE SHEET
November 30, 2010

ASSETS

Cash in Bank	\$344,964
TOTAL ASSETS	<u>\$344,964</u>

LIABILITIES

Due to State and Local Government Agencies:

County Fees	\$2,826
State Fees	1,237
Clerk Fees	12,347
State Attorney Fees	1,044
Fines	33,122
Sheriff Fees	263
Mandatory Drug Fee	40
Public Defender	556
Judicial Security	3,219
Traffic Safety School	635
Court Fees	1,655
Child Advocacy Fee	630

Due to State and Local Funds:

Law Library Fund	620
Court Automation Fund	6,291
Court Document Storage Fund	4,152
Probation and Court Services Fund	5,302
Traffic and Criminal Surcharge Fund	3
Drivers Education Fund	753
Medical Costs Fund	317
Trauma Center Fund	805
Violent Crimes Victim Asst. Fund	32
Domestic Violence Shelter and Service Fund	460
Leads Fund	62
DUI Equipment	3,528
Spinal Cord Trust	5
DNA Identification Fund	420
Drug Crime Lab Fund	-
DUI Crime Lab Fund	40
Anit Crime Fund	3,340
Drug Assessment	1,210
Prisoner Review Board	13
Police Vehicle Fund	495
Lump Sum Surcharge	5,359
Clerk Op Add-Ons	137
Child Support Administration Fund	72

Due to Individuals and Businesses:

Deposits of Bail Securities	157,876
Restitution	2,927
Deposits held for others	75,000
Accrued interest	316
Other	<u>17,855</u>

TOTAL LIABILITIES	<u>\$344,964</u>
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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, 2010

	Balance November 30, <u>2009</u>	<u>Additions</u>	<u>Deletions</u>	Balance November 30, <u>2010</u>
ASSETS				
Cash in Bank-Separate Maint. & Child Support	\$12,921	\$ 5,369	\$ 2,525	\$15,765
Cash in Bank-Operation & Admin Fund	4,337	2,606	6,699	244
Cash in Bank-Moultrie	3,444	-	3,444	-
Cash in Bank-Marriage Fund	1,797	250	-	2,047
Cash in Bank-Domestic Governmental Funds	<u>469,781</u>	<u>1,650,090</u>	<u>1,792,963</u>	<u>326,908</u>
TOTAL ASSETS	<u>\$492,280</u>	<u>\$1,658,315</u>	<u>\$1,805,631</u>	<u>\$344,964</u>
LIABILITIES				
Due to State and Local Government Agencies:				
County Fees	2,085	41,636	40,895	2,826
State Fees	1,500	18,090	18,353	1,237
Clerk Fees	10,653	168,748	167,054	12,347
State Attorney Fees	828	13,623	13,407	1,044
Fines	23,302	347,739	337,919	33,122
Sheriff Fees	541	3,255	3,533	263
Mandatory Drug Fee	-	1,500	1,460	40
Public Defender	265	7,494	7,203	556
Judicial Security	3,288	53,781	53,850	3,219
Traffic Safety School	850	9,940	10,155	635
Court Fees	1,475	22,171	21,991	1,655
Child Advocacy Fee	575	8,325	8,270	630
Due to State and Local Funds:				
Law Library Fund	590	10,150	10,120	620
Court Automation Fund	3,674	78,006	75,389	6,291
Court Document Storage Fund	3,748	70,115	69,711	4,152
Probation and Court Services Fund	3,385	51,146	49,229	5,302
Traffic and Criminal Surcharge Fund	24	67	88	3
Drivers and Education Fund	665	13,172	13,084	753
Medical Costs Fund	325	4,276	4,284	317
Trauma Center Fund	1,292	12,576	13,063	805
Violent Crimes Victim Asst. Fund	293	3,492	3,753	32
Domestic Violence Shelter and Service Fund	-	1,800	1,340	460
Leads Fund	84	7,647	7,669	62
DUI Equipment	2,403	54,563	53,438	3,528
Spinal Cord Trust	20	65	80	5
DNA Identification Fund	309	1,965	1,854	420
Drug Crime Lab Fund	100	805	905	-
DUI Crime Lab Fund	-	490	450	40
Anti Crime Fund	2,390	28,656	27,706	3,340
Drug Assessment	1,484	17,475	17,749	1,210
Prisoner Review Board	19	255	261	13
Police Vehicle Fund	620	10,068	10,193	495
Lump Sum Surcharge	3,789	76,859	75,289	5,359
Clerk Op Add-Ons	171	2,606	2,640	137
Child Support Administration Fund	185	5,353	5,466	72
Due to Individuals and Businesses:				
Deposits of Bail Securities	329,459	412,596	584,179	157,876
Restitution	1,298	77,558	75,929	2,927
Deposits held for others	78,444	-	3,444	75,000
Accrued interest	212	3,770	3,666	316
Other	<u>11,955</u>	<u>16,482</u>	<u>10,582</u>	<u>17,855</u>
TOTAL LIABILITIES	<u>\$492,280</u>	<u>\$1,658,315</u>	<u>\$1,805,631</u>	<u>\$344,964</u>

The accompanying notes are an integral part of this statement.

**UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 20, 2010**

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, 2010, the carrying amount of the Circuit Clerk's deposits with financial institutions was \$344,964 and the bank balance was \$344,964.

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, 2010, the Circuit Clerk had no of uninsured/uncollateralized deposits.

At November 30, 2010, the bank balance was \$344,964, was covered by federal depository insurance in the amount of \$250,000, \$94,964 was collateralized by pledged bank assets in the Circuit Clerk's name. No legal opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

SUPPLEMENTARY INFORMATION

REPORT J
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT
1ST JUDICIAL CIRCUIT, UNION COUNTY, ILLINOIS
FISCAL YEAR ENDING _____, november

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (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.	SECTION A TOTAL	\$168,748.00
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$78,005.64
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$5,353.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$70,114.50
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$2,605.50
F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$1,396.34	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$7,543.00	
(3) OTHER	\$15,782.43	
	SECTION F (1,2,3) TOTAL	\$24,721.77

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL ~~\$349,548.41~~

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$49,008.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$106,061.67	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	6	
	(ii) PART TIME:	0	

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

SECTION A (1,2) TOTAL \$245,069.67

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		\$51,248.57	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION B (1,2) TOTAL \$51,248.57

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		\$2,435.23	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION C (1,2) TOTAL \$2,435.23

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND		\$27,430.19	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION D (1,2) TOTAL \$27,430.19

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$6,842.79

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 \$5,380.09

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F) TOTAL \$338,406.54

**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.)	\$364,373.10		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,108,641.32		
		SECTION A TOTAL	\$1,473,014.42
			THIS AMOUNT FORWARDED TO PAGE 6

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	\$25,223.78		
b. DRUG FINES	\$0.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER (EMERGENCY RESPONSE)	\$1,984.20		
		SUBTOTAL 1-A,B,C,D,E	\$27,207.98

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 \$27,207.98

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

3) COUNTY

a. CRIMINAL FINES	\$125,513.69		
b. TRAFFIC FINES	\$212,219.88		
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)	\$47,494.50		
		SUBTOTAL 3-A,B,C,D,E,F,G	\$385,228.05

SUBTOTAL SECTION B (1,1.1,2,3) \$412,436.03

SUBTOTAL SECTION B(1,1.1, 2, 3) \$412,436.03
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE

1. ONR FUNDS TOTAL	\$4,722.82
2. ROAD FUND (OVERWEIGHTS)	\$5,112.40
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$1,295.75
6. STATE POLICE DUI FUND	\$7,018.01
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$3,401.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$4,627.18
9. DRIVERS EDUCATION FUND	\$13,172.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$1,102.60
11. DRUG TREATMENT FUND	\$18,652.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$12,261.60
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$18,090.10
17. GENERAL REVENUE FUND	\$43,646.06
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$15.00
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	\$63.38
36. FIRE PREVENTION FUND	\$103.50
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	\$690.51
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$1,868.75
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$720.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT O)	\$20,510.50
45. LUMP SUM SURCHARGE*	\$70,371.16
SUBTOTAL 4 (1-45)	\$227,442.32

SECTION B (1,1.1,2,3,4) TOTAL \$639,878.35

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$15,055.10
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$3,735.40	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$51,781.44	
	SUBTOTAL (2-a,b)	\$55,516.84
3. COUNTY LAW LIBRARY FUND		\$10,150.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$2,047.03
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$22,171.00
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$7,493.95	
b. JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$7,493.95
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$51,146.20
10. DISPUTE RESOLUTION FUND		\$709.00
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		\$10,840.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$4,646.00
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		\$8,325.00
	SECTION C TOTAL	\$188,100.12

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$77,557.53
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	
	SUBTOTAL (2-a,b)	\$0.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$5,822.20
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$162.51
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"		\$27,656.00
8. REFUND AND RETURNS		
a. BAIL	\$82,881.75	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$82,881.75
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.)		\$18.00

SECTION D TOTAL **\$194,097.99**
 THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$1,473,014.42
SECTION B TOTAL (FROM PAGE 4)	\$639,878.35
SECTION C TOTAL (FROM PAGE 5)	\$188,100.12
SECTION D TOTAL (FROM PAGE 6)	\$194,097.99
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$2,495,090.88

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.

INTERNAL CONTROL AND COMPLIANCE SECTION



TANNER MARLO CPAS, INC

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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, 2010. 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