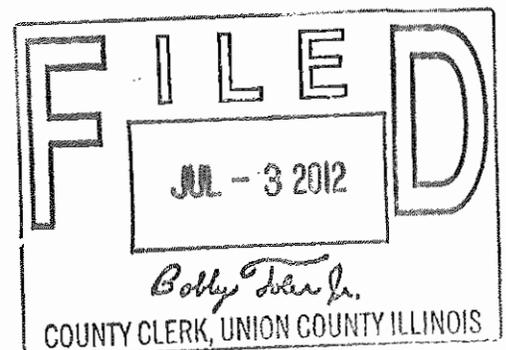


UNION COUNTY CIRCUIT CLERK
SPECIAL REPORT ON FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORTS
November 30, 2011

COPY

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



UNION COUNTY CIRCUIT CLERK

TABLE OF CONTENTS

	<u>PAGE</u>
FINANCIAL SECTION	
SPECIAL REPORT ON FINANCIAL STATEMENTS FOR REPORTING PURPOSES RELATED TO CASH RECEIPTS AND DISBURSMENTS FOR THE UNION COUNTY CIRCUIT CLERK	1-2
SPECIAL REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	3-4
BALANCE SHEET	5
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
REPORT J	8-19
INTERNAL CONTROL AND COMPLIANCE SECTION	
INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE	20-21



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 2011 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, 2011 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 9, 2012, 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 9, 2012



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, 2011 and have issued our report thereon dated June 9, 2012. 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 9, 2012

FINANCIAL SECTION

UNION COUNTY CIRCUIT CLERK
BALANCE SHEET
November 30, 2011

ASSETS

Cash in Bank	\$371,191
TOTAL ASSETS	<u>\$371,191</u>

LIABILITIES

Due to State and Local Government Agencies:

County Fees	\$1,970
State Fees	858
Clerk Fees	4,766
State Attorney Fees	990
Fines	12,003
Sheriff Fees	570
Mandatory Drug Fee	-
Public Defender	125
Judicial Security	3,242
Traffic Safety School	570
Court Fees	1,076
Child Advocacy Fee	475

Due to State and Local Funds:

Law Library Fund	570
Court Automation Fund	3,086
Court Document Storage Fund	2,604
Probation and Court Services Fund	2,604
Traffic and Criminal Surcharge Fund	-
Drivers Education Fund	773
Medical Costs Fund	230
Trauma Center Fund	661
Violent Crimes Victim Asst. Fund	92
Domestic Violence Shelter and Service Fund	600
State Police Op Fund	1,870
DUI Equipment	3,246
Spinal Cord Trust	-
DNA Identification Fund	-
Drug Crime Lab Fund	-
DUI Crime Lab Fund	-
Anit Crime Fund	1,060
Drug Assessment	170
Prisoner Review Board	19
Police Vehicle Fund	744
Lump Sum Surcharge	3,421
Clerk Op Add-Ons	267
Child Support Administration Fund	84

Due to Individuals and Businesses:

Deposits of Bail Securities	205,528
Restitution	25
Deposits held for others	75,000
Accrued interest	75
Other	41,817
TOTAL LIABILITIES	<u>\$371,191</u>

The accompanying notes are an integral part of this statement.

UNION COUNTY CIRCUIT CLERK
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2011

	Balance November 30, <u>2010</u>	<u>Additions</u>	<u>Deletions</u>	Balance November 30, <u>2011</u>
ASSETS				
Cash in Bank-Separate Maint. & Child Support	\$15,765	\$ 6,100	\$ 1,045	\$20,820
Cash in Bank-Operation & Admin Fund	244	2,399	511	2,132
Cash in Bank-Marriage Fund	2,047	692	282	2,457
Cash in Bank-Domestic Governmental Funds	<u>326,908</u>	<u>1,151,771</u>	<u>1,132,897</u>	<u>345,782</u>
TOTAL ASSETS	<u>\$344,964</u>	<u>\$1,160,562</u>	<u>\$1,134,735</u>	<u>\$371,191</u>
LIABILITIES				
Due to State and Local Government Agencies:				
County Fees	2,826	35,914	36,770	1,970
State Fees	1,237	15,838	16,217	858
Clerk Fees	12,347	76,732	84,313	4,766
State Attorney Fees	1,044	11,540	11,594	990
Fines	33,122	160,208	181,327	12,003
Sheriff Fees	263	2,755	2,448	570
Mandatory Drug Fee	40	1,310	1,350	-
Public Defender	556	3,899	4,330	125
Judicial Security	3,219	37,797	37,774	3,242
Traffic Safety School	635	8,240	8,305	570
Court Fees	1,655	13,769	14,348	1,076
Child Advocacy Fee	630	7,420	7,575	475
Due to State and Local Funds:				
Law Library Fund	620	7,969	8,019	570
Court Automation Fund	6,291	55,417	58,622	3,086
Court Document Storage Fund	4,152	47,108	48,656	2,604
Probation and Court Services Fund	5,302	37,315	40,013	2,604
Traffic and Criminal Surcharge Fund	3	32	35	-
Drivers and Education Fund	753	11,915	11,895	773
Medical Costs Fund	317	3,117	3,204	230
Trauma Center Fund	805	9,611	9,755	661
Violent Crimes Victim Asst. Fund	32	5,925	5,865	92
Domestic Violence Shelter and Service Fund	460	3,725	3,585	600
State Police Op Fund	62	28,275	26,467	1,870
DUI Equipment	3,528	45,103	45,385	3,246
Spinal Cord Trust	5	15	20	-
DNA Identification Fund	420	880	1,300	-
Drug Crime Lab Fund	-	1,340	1,340	-
DUI Crime Lab Fund	40	260	300	-
Anti Crime Fund	3,340	15,247	17,527	1,060
Drug Assessment	1,210	4,475	5,515	170
Prisoner Review Board	13	203	197	19
Police Vehicle Fund	495	7,949	7,700	744
Lump Sum Surcharge	5,359	59,551	61,489	3,421
Clerk Op Add-Ons	137	2,495	2,365	267
Child Support Administration Fund	72	5,524	5,512	84
Due to Individuals and Businesses:				
Deposits of Bail Securities	157,876	379,883	332,231	205,528
Restitution	2,927	23,474	26,376	25
Deposits held for others	75,000	-	-	75,000
Accrued interest	316	390	631	75
Other	<u>17,855</u>	<u>28,342</u>	<u>4,380</u>	<u>41,817</u>
TOTAL LIABILITIES	<u>\$344,964</u>	<u>\$1,160,962</u>	<u>\$1,134,735</u>	<u>\$371,191</u>

The accompanying notes are an integral part of this statement.

**UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 20, 2011**

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 include the funds and account groups of the County, including the Circuit Clerk's office. The information is obtained by writing to the Union County Board, Courthouse, Jonesboro, Illinois 625

2. Basis of Presentation

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

3. Basis of Accounting

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

NOTE B – CONCENTRATION OF CREDIT RISK

At November 30, 2011, the carrying amount of the Circuit Clerk's deposits with financial institutions was \$371,191 and the bank balance was \$387,387.

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, 2011, the Circuit Clerk had no uninsured/uncollateralized deposits.

At November 30, 2011, the bank balance was \$387,387, was covered by federal depository insurance in the amount of \$250,000, \$137,387 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.

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SUPPLEMENTARY INFORMATION

REPORT J
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT
1ST JUDICIAL CIRCUIT, UNION COUNTY, ILLINOIS
FISCAL YEAR ENDING ____ November 2011

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED		SECTION A TOTAL	\$134,557.22
<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	\$50,027.82
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		SECTION C TOTAL	\$5,488.00
D. COURT DOCUMENT STORAGE FUND		SECTION D TOTAL	\$48,218.75
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND		SECTION E TOTAL	\$2,627.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND		SECTION F TOTAL	\$818.10
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)			
(1) INTEREST PAID ON ACCOUNTS	\$814.05		
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$7,463.00		
(3) OTHER	\$0.00		
		SECTION G (1,2,3) TOTAL	\$8,277.05

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL **\$249,913.94**

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		\$147,259.00	
(3) NUMBER OF STAFF POSITIONS:	(f) FULL-TIME:	4	
	(g) PART TIME:	1	
NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.			
	SECTION A (1,2) TOTAL	\$201,259.00	
B. AUTOMATION EXPENSES			
(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C THROUGH F BELOW.)			
(1) PAID FROM COURT AUTOMATION FUND		\$90,511.36	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	
	SECTION B (1,2) TOTAL	\$90,511.36	
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		\$1,000.00	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	
	SECTION C (1,2) TOTAL	\$1,000.00	
D. COURT DOCUMENT STORAGE EXPENSES			
(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)			
(1) PAID FROM DOCUMENT STORAGE FUND		\$51,118.29	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	
	SECTION D (1,2) TOTAL	\$51,118.29	
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND			
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC.)			
	SECTION E TOTAL	\$374.73	
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	\$15,824.58	
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL		\$360,087.96	

**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.)	\$331,185.30	
2) STATE DISBURSEMENT UNIT (insert the total amount reported by the State Disbursement Unit)	\$1,089,208.46	
		SECTION A TOTAL \$1,420,403.76
		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	\$22,382.58	
b. DRUG FINES	\$0.00	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER	\$2,620.00	
	SUBTOTAL 1-a,b,c,d,e	\$24,982.58

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 \$24,982.58

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

3) COUNTY

a. CRIMINAL FINES	\$76,261.35	
b. TRAFFIC FINES	\$169,772.66	
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)	\$6,483.90	
	SUBTOTAL 3-a,b,c,d,e,f,g	\$262,517.91

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$277,500.49
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$3,750.03
2. ROAD FUND (OVERWEIGHTS)	\$2,725.13
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$655.00
6. STATE POLICE DUI FUND	\$4,284.60
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$2,269.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$2,904.68
9. DRIVERS EDUCATION FUND	\$11,930.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$4,339.00
11. DRUG TREATMENT FUND	\$6,874.50
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$9,332.70
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUNO	\$16,072.43
17. GENERAL REVENUE FUND	\$36,177.60
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$35.00
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 OEDICATED 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	\$24.38
36. FIRE PREVENTION FUND	\$388.50
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	\$459.29
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$931.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$540.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$0.00
45. LUMP SUM SURCHARGE*	\$55,263.41

SUBTOTAL 4 (1-45) \$ 158,958.25

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) \$277,500.49
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) : \$158,956.25

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$990.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
49. CHILD 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	\$405.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$1,470.00
55. FTA WARRANT FEE (STATE POLICE)	\$205.00
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	\$205.50
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	\$33.38
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	\$28,666.50
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$4,289.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
999. OTHER (ITEMIZE ON ATTACHMENT D)	\$559.30

SUBTOTAL 4 (46-999) \$36,823.68

SUBTOTAL 4 (1-999) \$195,779.93

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$473,280.42
 THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$12,040.75
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$3,268.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$40,394.50	
	SUBTOTAL (2-a,b)	\$43,662.50
3. COUNTY LAW LIBRARY FUND		\$8,529.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$410.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$14,007.49
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$4,106.05	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$4,106.05
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$37,191.24
10. DISPUTE RESOLUTION FUND		\$610.00
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		\$8,390.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$3,217.00
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		\$36,461.53
	SECTION C TOTAL	\$168,625.56
	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)		\$24,795.13
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		\$30.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$16,187.00
8. REFUND AND RETURNS		
a. BAIL	\$59,338.67	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$59,338.67
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON 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.)		\$7,665.00

SECTION D TOTAL \$108,015.80
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$1,420,403.76
SECTION B TOTAL (FROM PAGE 5)	\$473,280.42
SECTION C TOTAL (FROM PAGE 6)	\$168,625.56
SECTION D TOTAL (FROM PAGE 7)	\$108,015.80
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$2,170,325.54

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

509 1/2 EAST DeYOUNG
MARION, ILLINOIS 62959

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, 2011. 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 one instance of fees being assessed at the incorrect amount. This mistake was due to human error and is 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.
TANNER MARLO CPAs INC.
Certified Public Accountants
June 9, 2012