

**MARSHALL COUNTY, ILLINOIS
CIRCUIT CLERK
AGENCY FUND**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION**
November 30, 2010



**Clifton
Gunderson LLP**
Certified Public Accountants & Consultants

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Independent Auditor's Report

Marshall County, Illinois Circuit Clerk
Marshall County, Illinois

We have audited the accompanying financial statements of the Agency Fund of the Marshall County, Illinois 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 Marshall County, Illinois 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 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 the financial statements are free of material misstatement. 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the Agency Fund of the Marshall County, Illinois Circuit Clerk and do not purport to and do not present fairly the financial position of Marshall County, Illinois as of November 30, 2010, 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 Agency Fund of the Marshall County, Illinois Circuit Clerk as of November 30, 2010, and the changes in its assets and liabilities 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 our report dated February 24, 2011 on our consideration of the Marshall County, Illinois Circuit Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is 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 Marshall County, the appropriate local governments within Marshall 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 these specified parties.

Clifton Gunderson LLP

Peoria, Illinois
February 24, 2011

**MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2010**

ASSETS

CURRENT ASSETS

Cash

\$ 131,824

LIABILITIES

Trust funds due to others

\$ 98,251

Due to County Funds

33,573

TOTAL LIABILITIES

\$ 131,824

The accompanying notes are an integral part of the financial statements.

MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
Fiscal Year Ending November 30, 2010

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
ASSETS				
Cash on hand	\$ 100	\$ -	\$ -	\$ 100
Cash in bank - First National Bank	125,316	570,338	565,142	130,512
Cash in bank - Citizens First National Bank	<u>302</u>	<u>2,474</u>	<u>1,564</u>	<u>1,212</u>
TOTAL ASSETS	<u>\$ 125,718</u>	<u>\$ 572,812</u>	<u>\$ 566,706</u>	<u>\$ 131,824</u>
LIABILITIES				
Clerk's fees	\$ 4,193	\$ 64,765	\$ 63,869	\$ 5,089
State's Attorney fees	379	3,266	3,308	337
Fines:				
Criminal and juvenile	1,188	31,005	29,110	3,083
Traffic	3,377	39,716	40,691	2,402
Sheriff's fees	475	5,302	5,041	736
Law library	584	8,045	7,964	665
Clerk costs:				
Clerk Op Add-ons	104	2,311	2,227	188
Copies	172	3,428	3,233	367
Record search	42	565	565	42
Postage	-	18	18	-
Court Automation Fund	1,079	15,299	15,173	1,205
Court Document Storage Fund	1,065	15,209	15,051	1,223
Court Services Fee	525	6,056	5,988	593
Bail Bond Cost	67,472	30,442	33,211	64,703
Probation and Court Services Fund	587	11,934	11,302	1,219
Traffic and Criminal Surcharge Fund	4	28	32	-
Child Support Enforcement Fund	3,645	43,190	44,513	2,322
Payable to Marriage Fund	20	150	150	20
Payable to Municipalities	3,009	42,509	41,257	4,261
Payable to County (percentage distribution)	3,517	71,441	68,359	6,599
Payable to State Treasurer (percentages distribution)	2,310	29,731	29,426	2,615
Drivers Education Fund	-	52	52	-
Trauma Center Fund	388	4,800	4,590	598
LEADS Funds	124	552	676	-
Department of Natural Resources	1,291	1,665	2,855	101
State Overweights	-	2,731	2,414	317
Violent Crimes Victim Asst. Fund	730	6,469	6,401	798
Domestic Violence Shelter and Service Fund	100	1,230	1,135	195
Domestic Abuser Services Fund	9	108	108	9

MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
Fiscal Year Ending November 30, 2010

	<u>Ending</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
LIABILITIES (CONTINUED)				
PES testing	\$ -	\$ 150	\$ 100	\$ 50
Sex Offender DNA Identification System Fund	25	1,047	882	190
DUI Fund	30	570	580	20
Arrestee's Medical Costs Fund	380	5,212	5,332	260
Spinal cord injury fund	6	131	126	11
Judicial security	1,265	14,690	14,712	1,243
Public defender	869	12,491	12,149	1,211
Drug enforcement	7,347	13,480	17,159	3,668
Restitution	17,414	18,661	18,583	17,492
Work release	240	2,440	2,440	240
Home confinement	560	1,860	2,420	-
Drug assessment	(1,105)	4,071	1,991	975
Lab analysis	-	1,126	926	200
Lump sum surcharge	956	12,001	11,348	1,609
Prisoner Review Board	11	204	201	14
Police Vehicle Fund	433	11,048	10,613	868
Passport fees	475	5,725	5,825	375
Jury reimbursement	-	4,671	4,671	-
Multi-county	-	738	738	-
Interest on account	45	426	436	35
Trust	76	-	-	76
Overpayments	-	1,003	1,003	-
Fire Truck Loan Fund	-	300	280	20
Roadside memorial	-	700	650	50
State police serves	-	85	50	35
State Police Ops	-	1,923	1,535	388
Sexual Assault	-	600	400	200
Local Government/school	-	100	50	50
Foreclosure	-	98	49	49
Child support admin fees	-	12,770	11,174	1,596
Circuit Clerk operations	302	2,474	1,564	1,212
	<u>302</u>	<u>2,474</u>	<u>1,564</u>	<u>1,212</u>
TOTAL LIABILITIES	<u>\$ 125,718</u>	<u>\$ 572,812</u>	<u>\$ 566,706</u>	<u>\$ 131,824</u>

The accompanying notes are an integral part of the financial statements.

MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Marshall County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Marshall County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. Marshall County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The accounting policies of Marshall County, Illinois Circuit Clerk conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

Basis of Presentation - Fund Accounting

The accounts of Marshall County, Illinois (County) are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance and retained earnings, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The accompanying financial statements present only the Agency Fund of the Marshall County, Illinois Circuit Clerk and are not intended to present fairly the financial position and changes in financial position of Marshall County, Illinois in conformity with generally accepted accounting principles.

Agency Funds are used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

The financial statements have been prepared in accordance with the accrual basis of accounting. Increases in assets are recognized when they become measurable and available as net current assets.

MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in assets and liabilities during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH

The investment and deposit of the Marshall County, Illinois Circuit Clerk monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Deposit Insurance Corporation;
- C. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
November 30, 2010

NOTE 2 - CASH (CONTINUED)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Circuit Clerk's deposits may not be returned to it. The Circuit clerk does not have a deposit policy for custodial credit risk. As of November 30, 2010, none of the Circuit Clerk's bank balance of \$154,079 was exposed to custodial credit risk.

At November 30, 2010, the carrying amount of the Circuit Clerk's deposits was \$131,824. Deposits consisted of cash in a checking account at November 30, 2010.

At November 30, 2010, the bank balance of the Circuit Clerk's deposits was \$154,079. The total bank balance has been classified into the following categories of credit risk:

1. Insured or collateralized with securities held by the Circuit Clerk or by the Circuit Clerk's agent in the Circuit Clerk's name.	\$ 154,079
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.	-
3. Collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the County's name.	-
4. Uncollateralized	<u>-</u>
Total	<u>\$ 154,079</u>

This information is an integral part of the accompanying financial statements.

SUPPLEMENTAL INFORMATION

**REPORT J
ANNUAL FINANCIAL REPORT**

**CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, MARSHALL COUNTY, ILLINOIS
FISCAL YEAR ENDING November 30, 2010**

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED		SECTION A TOTAL	\$75,279.35
(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. COURT AUTOMATION FUND		SECTION B TOTAL	\$15,298.50
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		SECTION C TOTAL	\$12,769.60
D. COURT DOCUMENT STORAGE FUND		SECTION D TOTAL	\$15,209.16
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND		SECTION E TOTAL	\$2,311.00
F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)			
(1) INTEREST PAID ON ACCOUNTS	\$436.07		
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$10,781.00		
(3) OTHER	\$0.00		
		SECTION F (1,2,3) TOTAL	\$11,217.07
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL			\$132,084.68

**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.)	\$44,512.78		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,279,201.85		
		SECTION A TOTAL	\$1,323,714.63
			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	\$41,257.27		
b. DRUG FINES	\$3,551.37		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER (EMERGENCY RESPONSE)	\$5,825.00		
	SUBTOTAL 1-A,B,C,D,E	\$50,633.64	

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	\$50.00		
	SUBTOTAL 2-A,B,C	\$50.00	
		TOTAL	\$50,683.64

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

3) COUNTY

a. CRIMINAL FINES	\$35,585.80		
b. TRAFFIC FINES	\$40,691.38		
c. DRUG FINES	\$1,783.50		
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)	\$72,371.36		
	SUBTOTAL 3-A,B,C,D,E,F,G	\$150,432.04	

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

SUBTOTAL SECTION B (1,1.1,2,3) \$201,115.68
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4

SUBTOTAL SECTION B(1,1.1, 2, 3) \$201,115.68
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE

1. DNR FUNDS TOTAL	\$6,158.25
2. ROAD FUND (OVERWEIGHTS)	\$2,414.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$926.00
6. STATE POLICE DUI FUND	\$0.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$6,400.98
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$812.87
9. DRIVERS EDUCATION FUND	\$52.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$1,243.00
11. DRUG TREATMENT FUND	\$1,991.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$360.00
14. TRAUMA CENTER FUND	\$4,590.16
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$29,426.69
17. GENERAL REVENUE FUND	\$0.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$2,144.84
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	\$125.80
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	\$96.49
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$881.60
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$4,120.50
45. LUMP SUM SURCHARGE*	\$11,348.49
SUBTOTAL 4 (1-45)	\$72,892.47

SECTION B (1,1.1,2,3,4) TOTAL \$274,008.15

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

THIS AMOUNT FORWARDED TO PAGE 6

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$3,307.82
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$5,040.96	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$14,712.17	
	SUBTOTAL (2-a,b)	\$19,753.13
3. COUNTY LAW LIBRARY FUND		\$7,964.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$150.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$5,988.00
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$12,149.35	
b. JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$12,149.35
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$11,301.53
10. DISPUTE RESOLUTION FUND		\$0.00
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	\$2,420.00	
	SUBTOTAL (13-a,b)	\$2,420.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$5,332.00
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		\$0.00
	SECTION C TOTAL	\$68,365.83
	THIS AMOUNT FORWARDED TO PAGE 6	

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$18,582.76
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$2,440.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$2,440.00
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		\$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"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$33,211.06	
b. OTHER	\$1,003.20	
	SUBTOTAL (8-a,b)	\$34,214.26
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.)		\$4,670.76

SECTION D TOTAL \$59,907.78
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$1,323,714.63
SECTION B TOTAL (FROM PAGE 4)	\$274,008.15
SECTION C TOTAL (FROM PAGE 5)	\$68,365.83
SECTION D TOTAL (FROM PAGE 6)	\$59,907.78
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$1,725,996.39

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 B

**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES,
ASSESSMENTS, CHARGES AND FORFEITURES PAID TO
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
Lacon	\$12,858.67	\$1,850.75	\$0.00	\$0.00	\$2,393.00	\$17,102.42
Henry	\$20,880.67	\$962.50	\$0.00	\$0.00	\$2,933.00	\$24,776.17
Wenona	\$7,102.55	\$503.12	\$0.00	\$0.00	\$441.00	\$8,046.67
Toluca	\$201.32	\$235.00	\$0.00	\$0.00	\$0.00	\$436.32
Washburn	\$129.06	\$0.00	\$0.00	\$0.00	\$58.00	\$187.06
Varna	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00
Henry-Senachwine Loc/School	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 44: "OTHER"

DESCRIPTION	AMOUNT
ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$0.00
ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
ARSONIST REGISTRATION FUND	\$0.00
CHILD MURDER AND VIOLENT OFFENDER AGAINST YOUTH REG. FUND	\$0.00
CORPORATE CRIME FUND	\$0.00
DIESEL EMISSIONS TESTING FUND	\$0.00
DRUG TRAFFIC PREVENTION FUND	\$0.00
ER RESTITUTION (STATE)	\$0.00
FIRE TRUCK REVOLVING LOAN FUND	\$280.00
FORECLOSURE PREVENTION PROGRAM FUND	\$49.00
ILLINOIS ANIMAL ABUSE FUND	\$0.00
ILLINOIS RACING BOARD	\$0.00
LEAD POISONING SCREENING, PREVENTION, AND ABATEMENT FUND	\$0.00
MILITARY FAMILY RELIEF FUND	\$0.00
PRISONER REVIEW BOARD VEHICLE AND EQUIPMENT FUND	\$200.50
SEALING FEE (STATE POLICE)	\$0.00
SECRETARY OF STATE POLICE SERVICES FUND	\$50.00
SEX OFFENDER INVESTIGATION FUND	\$0.00
STATE POLICE OPERATIONS ASSISTANCE FUND	\$1,535.00
STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
STATE POLICE VEHICLE FUND	\$1,256.00
TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
VEHICLE INSPECTION FUND	\$0.00
PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$100.00
ROADSIDE MEMORIAL FUND	\$650.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT D TOTAL	\$4,120.50

THIS TOTAL SHOULD MATCH PART III - SECTION B (4)44 (OTHER) TOTAL ON PAGE 4.

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Marshall County, Illinois Circuit Clerk
Marshall County, Illinois

We have audited the financial statements of the Agency Fund of Marshall County, Illinois Circuit Clerk as of and for the year ended November 30, 2010, and have issued our report thereon dated February 24, 2011. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Marshall County, Illinois Circuit Clerk's internal control over financial reporting as a basis for designing our auditing 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 Marshall County, Illinois Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Marshall County, Illinois Circuit Clerk's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting 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 material weakness is a deficiency, or 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 in the accompanying schedule of findings and responses as items 10-01 and 10-02 to be material weaknesses in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency Fund financial statements of the Marshall County, Illinois Circuit Clerk are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, 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*.

The Marshall County, Illinois Circuit Clerk's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Marshall County, Illinois Circuit Clerk's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of Marshall County, the appropriate local governments within Marshall 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 these specified parties.

Clifton Henderson LLP

Peoria, Illinois
February 24, 2011

Independent Accountant's Report on Compliance and on Internal Control Over Compliance

Marshall County, Illinois Circuit Clerk
Marshall County, Illinois

Compliance

We have examined the Marshall County, Illinois Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2010. The management of the Marshall County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Marshall County, Illinois Circuit Clerk's compliance based on our examination.

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

We conducted our examination 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 requirements included in the Clerks of Courts Act (Act); and the *Circuit Clerk Audit Guidelines*, as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Marshall County, Illinois 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 Marshall County, Illinois Circuit Clerk's compliance with specified requirements.

In our opinion, the Marshall County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2010.

Internal Control

The management of the Marshall County, Illinois Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Marshall County, Illinois Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report 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 Marshall County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Marshall County, Illinois 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 and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be material weaknesses. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and responses as items 10-01 and 10-02 to be material weaknesses.

Marshall County, Illinois Circuit Clerk's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Marshall County, Illinois Circuit Clerk's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of Marshall County, the appropriate local governments within Marshall 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 these specified parties.

Clifton Anderson LLP

Peoria, Illinois
February 24, 2010

**MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended November 30, 2010**

Findings Relating to Internal Control Over Financial Reporting and Compliance

Finding No. 10-01 - Segregation of Duties

Criteria or specific requirement:

An effective system of internal control is based on a good segregation of duties. In order to have a system of segregation of duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Condition:

Due to the limited number of personnel performing functions in the Circuit Clerk's Office, there is a lack of segregation of duties over accounting transactions in this office.

Context:

The lack of segregation of duties, due to the limited number of personnel involved in accounting transactions in the Circuit Clerk's Office, was observed during our audit fieldwork as part of our review of the system of internal control.

Effect:

As a result of the lack of segregation of duties in the Circuit Clerk's office, due to the limited number of personnel involved in accounting transactions, there is a higher risk that errors or misappropriation could occur and not be detected within a timely period.

Cause:

There are a limited number of personnel involved in accounting transactions within the Circuit Clerk's Office.

Recommendation:

When this condition exists, management's close supervision and review of accounting information is the best means of preventing or detecting errors and irregularities.

Views of responsible officials and planned corrective action:

To the extent possible, monitoring monthly financial results will continue in the Circuit Clerk's Office.

**MARSHALL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended November 30, 2010**

Findings Relating to Internal Control Over Financial Reporting and Compliance
(Continued)

Finding No. 10-02 - Financial Statement Preparation

Criteria or specific requirement:

The Circuit Clerk and management share the ultimate responsibility for the Circuit Clerk's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

Condition:

The Marshall County, Illinois Circuit Clerk has engaged independent public accountants to assist the Marshall County, Illinois Circuit Clerk in preparing the financial statements and accompanying disclosures. However, as independent auditors, we cannot be considered part of the Circuit Clerk's internal control system over this area.

Context:

The Circuit Clerk currently relies on the independent auditors to assist in the preparation of the financial statements and disclosures and does not have internal resources to fully perform these functions completely and accurately.

Effect:

It is possible that a misstatement of the Circuit Clerk's financial statements could occur and not be prevented or detected by the Circuit Clerk's internal control over financial reporting.

Cause:

The Circuit Clerk does not have internal staff that have been provided training related to developments and complexities of generally accepted accounting principles, including all financial statement disclosures.

Recommendation:

We make no recommendation as to whether management should or should not invest in additional personnel or additional training for existing personnel to acquire the capacity to maintain the level of expertise necessary to prepare the financial statements in accordance with generally accepted accounting principles including all disclosures.

Views of responsible officials and planned corrective action:

The auditor's recommendation has been duly noted by the Marshall County, Illinois Circuit Clerk. However, the Marshall County, Illinois Circuit Clerk does not feel it is economically feasible to correct this situation.