

**ST. CLAIR COUNTY CIRCUIT CLERK  
ST. CLAIR COUNTY, ILLINOIS**

**ANNUAL FINANCIAL  
AND COMPLIANCE REPORTS  
DECEMBER 31, 2016**

**ST. CLAIR COUNTY CIRCUIT CLERK**  
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**ANNUAL FINANCIAL AND COMPLIANCE REPORTS**  
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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON BARTELSON

## **INDEPENDENT AUDITOR'S REPORT**

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
and Members of the County Board  
St. Clair County, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statement of the fiduciary fund of the St. Clair County Circuit Clerk (Circuit Clerk) as of December 31, 2016, and the related notes to the financial statement, as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
and Members of the County Board  
St. Clair County, Illinois

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

***Opinion***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary fund of St. Clair County, Illinois as of December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, the financial statement presents only the fiduciary fund of the Circuit Clerk and does not purport to, and does not present fairly the financial position of St. Clair County, Illinois as of December 31, 2016 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. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

The Circuit Clerk has omitted a management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statement. Such missing information, although not a part of the fund financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. Our opinion on the fund financial statement is not affected by this missing information.

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement of the fiduciary fund of the St. Clair County Circuit Clerk. The Statement of Changes in Assets and Liabilities – Agency Fund and Report J – Annual Financial Report are presented for purposes of additional analysis and are not a required part of the financial statement.

Report J – Annual Financial Report provides relevant information that is not provided by the fiduciary fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J – Annual Financial Report is based on guidelines of the Administrative Office of the Illinois Courts.

The Statement of Changes in Assets and Liabilities – Agency Fund and Report J – Annual Financial Report are the responsibility of management. Such information, except for Part II – Cost of Operating Clerk's Office of Report J – Annual Financial Report, was derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
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St. Clair County, Illinois

audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Changes in Assets and Liabilities – Agency Fund and Report J – Annual Financial Report are fairly stated in all material respects in relation to the financial statement as a whole.

Part II – Cost of Operating Clerk’s Office of Report J – Annual Financial Report has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2017, on our consideration of the Circuit Clerk’s internal control over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Circuit Clerk’s internal control over financial reporting and compliance.

**Restricted Use of this Auditor’s Report**

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



Belleville, Illinois  
June 13, 2017

**FINANCIAL SECTION**

ST. CLAIR COUNTY CIRCUIT CLERK  
STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUND  
DECEMBER 31, 2016

## Assets:

Cash	\$ 2,809,052
Short-Term Investments	<u>1,259,219</u>
 Total Assets	 <u>\$ 4,068,271</u>

## Liabilities:

Bond Deposits	\$ 2,471,071
Escrow Bonds	1,061,252
Unclaimed Refunds and Other Liabilities	46,049
Fines and Fees Payable	471,605
Restitution Payable	1,629
Other Payables	780
Interest Payable to St. Clair County	7,331
Other Funds Held in Escrow	<u>8,554</u>
 Total Liabilities	 <u>\$ 4,068,271</u>

See accompanying notes to the financial statement.

**ST. CLAIR COUNTY CIRCUIT CLERK**  
**NOTES TO THE FINANCIAL STATEMENT**  
**DECEMBER 31, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The St. Clair County Circuit Clerk ("Circuit Clerk") serves the citizens of St. Clair County, Illinois (the "County"). The Circuit Clerk is part of the Twentieth Judicial Circuit where 62 people are employed. The County is located approximately 20 miles east of St. Louis and is comprised of 22 townships covering approximately 673 square miles. The County is a separate corporate and political subdivision of the State of Illinois with an estimated population of approximately 270,000. The County has independent taxing powers and its boundaries encompass all of the property in St. Clair County. The St. Clair County Board is comprised of 29 members and a separately elected Chairman.

The accounting policies and the presentation of the financial statement of the Circuit Clerk have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applicable to governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies.

A. Financial Reporting Entity

The financial statement presents only the activities of the Circuit Clerk's office relating to the collection, disbursement and ending balances of the agency fund of the Circuit Clerk and does not include operating funds that are audited as part of the County's annual financial audit. The financial statement is not intended to present fairly the financial position of St. Clair County, Illinois in conformity with accounting principles generally accepted in the United States of America.

B. Basis of Presentation - Fund Accounting

The accounts of the Circuit Clerk are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities. The following fund type is used by the Circuit Clerk:

Fiduciary Fund Type - Agency Fund

Fiduciary 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 governmental units and/or other County funds.

C. Basis of Accounting

Agency funds are governmental funds and are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The assets and liabilities of agency funds are accounted for using the accrual basis of accounting.



**ST. CLAIR COUNTY CIRCUIT CLERK**  
**NOTES TO THE FINANCIAL STATEMENT**  
**DECEMBER 31, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Under the accrual basis of accounting, receipts are recognized in the accounting period in which they are earned, if available. "Available" means that amounts are due and collectible within the current period or soon enough thereafter (within 60 days) to be used to pay liabilities of the current period. As dictated by Governmental Accounting Standards Board Statement No. 33, fines and fees of the Circuit Clerk are recognized when actually received. Disbursements are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

D. Investments

Investments are reported at fair value. The State Treasurer's Illinois Funds Investment Pool operates as a 2a7-like pool and in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. Investment earnings are transferred to the County's General Fund.

E. Use of Estimates

The preparation of the financial statement in conformity with GAAP requires the Circuit Clerk 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 statement. Actual results could differ from those estimates, but the Circuit Clerk believes that the differences will be insignificant.

NOTE 2. CASH AND INVESTMENTS

The Circuit Clerk maintains cash and investment accounts. The Circuit Clerk is authorized by state statute and its own local ordinances to make investments in obligations of the U.S. Treasury, agencies and instrumentalities, certain commercial paper, repurchase agreements, interest-bearing deposit accounts, certain money market mutual funds, and the State Treasurer's Illinois Funds Investment Pool.

Cash on Hand – At year-end the Circuit Clerk had cash on hand totaling \$2,000.

Deposits - As of December 31, 2016, the carrying amount of the Circuit Clerk's deposits totaled \$2,041,190, with the corresponding bank balances totaling \$2,069,495. All account balances at banks were either insured by the Federal Deposit Insurance Corporation (FDIC), or collateralized with securities held in the Circuit Clerk or County's name by financial institutions acting as the Circuit Clerk or County's agent.

Short-term investments -A certificate of deposit of \$100,000 is reported as short-term investments. As of December 31, 2016, the investments in the Illinois Funds Investment Pool totaled \$1,925,081. The investments are collateralized 102% with repurchase agreements. Cash equivalents with the Illinois Funds of \$765,862 are reported as cash in the financial statements.

**ST. CLAIR COUNTY CIRCUIT CLERK**  
**NOTES TO THE FINANCIAL STATEMENT**  
**DECEMBER 31, 2016**

NOTE 2. CASH AND INVESTMENTS (CONT'D)

Reconciliation of notes to the financial statement:

Cash on hand per the note above	\$ 2,000
Deposits per the note above	2,041,190
Investments per the note above	<u>2,025,081</u>
Total per footnote	<u>\$4,068,271</u>
Cash per Statement of Fiduciary Net Position	\$2,809,052
Investments per Statement of Fiduciary Net Position	<u>1,259,219</u>
Total per Statement of Fiduciary Net Position	<u>\$4,068,271</u>

Information related to Governmental Accounting Standards Board (GASB) Statement 40, *Deposit and Investment Risk Disclosures* is not separately available for the Circuit Clerk. Total information can be found in the County's Annual Financial Report.

NOTE 3. RISK MANAGEMENT

The Circuit Clerk is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. The Circuit Clerk is covered by the insurance maintained by the County, information about which can be found in the County's Annual Financial Report.

NOTE 4. UNCOLLECTED ASSESSMENTS RECEIVABLES

As of December 31, 2016, the Circuit Clerk's records indicated uncollected assessments of \$391,813 that were received within 60 days of this date. As Circuit Clerk fines and fees receipts are recognized when actually received, no provisions for the uncollected assessments receivables have been recorded in the financial statement.

NOTE 5. DUE TO ST. CLAIR COUNTY

The Circuit Clerk's agency fund includes amounts collected for the benefit of the County as well as other governmental entities. Amounts due to other County funds are included in the liabilities presented on the Statement of Fiduciary Net Position as follows:

Fines and fees payable - St Clair County	\$ 284,041
Fines and fees payable - other governmental entities	<u>187,564</u>
Fines and fees payable - total	<u>\$ 471,605</u>
Interest payable to St. Clair County	<u>\$ 7,331</u>

**OTHER SUPPLEMENTARY INFORMATION**

ST. CLAIR COUNTY CIRCUIT CLERK  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND  
YEAR ENDED DECEMBER 31, 2016

	<u>Balance</u> <u>1/1/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2016</u>
<b>ASSETS:</b>				
Cash	\$ 2,442,881	\$ 35,210,777	\$ 34,844,606	\$ 2,809,052
Short-Term Investments	<u>1,255,208</u>	<u>4,011</u>	<u>-</u>	<u>1,259,219</u>
 Total Assets	 <u>\$ 3,698,089</u>	 <u>\$ 35,214,788</u>	 <u>\$ 34,844,606</u>	 <u>\$ 4,068,271</u>
 <b>LIABILITIES:</b>				
Bond Deposits	\$ 2,592,752	\$ 3,587,463	\$ 3,709,144	\$ 2,471,071
Escrow Bonds	475,900	1,158,885	573,533	1,061,252
Unclaimed Refunds and Other Liabilities	45,368	5,218,393	5,217,712	46,049
Fines and Fees Payable	561,757	7,500,362	7,590,514	471,605
Restitution Payable	9,562	282,831	290,764	1,629
Other Payables	1,050	10,245	10,515	780
Interest Payable to St. Clair County	1,173	7,331	1,173	7,331
Other Funds Held in Escrow	<u>10,527</u>	<u>118,513</u>	<u>120,486</u>	<u>8,554</u>
 Total Liabilities	 <u>\$ 3,698,089</u>	 <u>\$ 17,884,023</u>	 <u>\$ 17,513,841</u>	 <u>\$ 4,068,271</u>

**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

ST. CLAIR COUNTY

20TH JUDICIAL CIRCUIT

FISCAL YEAR ENDING DECEMBER, 2016

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

<b>A. CLERK'S FEES AND COSTS RECEIVED</b>	<b>SECTION A TOTAL</b>	<b>\$2,669,941.32</b>
<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>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$869,952.30</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$75,058.27</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$876,369.56</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$89,108.80</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$39,499.69</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$7,430.63	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$61,797.00	
(3) OTHER	\$0.00	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$69,227.63</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>		<b>\$4,689,157.57</b>

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

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY) \$95,898.96  
 (2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL \$1,235,718.56

(3) NUMBER OF STAFF POSITIONS: (i) FULL-TIME: 62  
 (ii) PART TIME: 0

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

SECTION A (1,2) TOTAL \$1,331,617.52

**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 \$535,633.90

(2) PAID FROM COUNTY GENERAL FUND \$0.00

SECTION B (1,2) TOTAL \$535,633.90

**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 \$210,277.68

(2) PAID FROM COUNTY GENERAL FUND \$0.00

SECTION C (1,2) TOTAL \$210,277.68

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND \$745,604.45

(2) PAID FROM COUNTY GENERAL FUND \$0.00

SECTION D (1,2) TOTAL \$745,604.45

**E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND**

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

SECTION E TOTAL \$0.00

**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. PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

[CLICK HERE TO GO TO ATTACHMENT A](#) SECTION G TOTAL \$12,228.20

**PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$2,835,361.75**

**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.)	\$350,400.34
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$32,466,124.79

<b>SECTION A TOTAL</b>	<b>\$32,816,525.13</b>
<b>THIS AMOUNT FORWARDED TO PAGE 7</b>	

**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	\$422,664.15	
b. DRUG FINES	\$2,428.58	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER	\$312,993.39	
<b>SUBTOTAL 1-a,b,c,d,e</b>		<b>\$738,086.12</b>

1.1) DRUG TASK FORCE \$1,644.13

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

a. ALL EXCEPT DRUG FINES	\$3,409.14	
b. DRUG FINES	\$0.00	
c. OTHER	\$853.77	
<b>SUBTOTAL 2-a,b,c</b>		<b>\$4,262.91</b>

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B) **TOTAL \$743,993.16**

[CLICK HERE TO GO TO ATTACHMENT B](#)

3) COUNTY

a. CRIMINAL FINES	\$53,529.17	
b. TRAFFIC FINES	\$239,710.99	
c. DRUG FINES	\$13,422.78	
d. CRIME LABORATORY FUND	\$691.10	
e. CRIME LABORATORY DUI FUND	\$0.00	
f. COUNTY BOATING FUND	\$0.00	
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$631,541.75	
<b>SUBTOTAL 3-a,b,c,d,e,f,g</b>		<b>\$938,895.79</b>

[CLICK HERE TO GO TO ATTACHMENT C](#)

<b>SUBTOTAL SECTION B (1,1.1,2,3)</b>	<b>\$1,682,888.95</b>
<b>THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5</b>	

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

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$5,017.47
2. ROAD FUND (OVERWEIGHTS)	\$141,992.93
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$5,080.85
6. STATE POLICE DUI FUND	\$50,068.38
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$169,957.34
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$17.96
9. DRIVERS EDUCATION FUND	\$91,912.11
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$3,863.71
11. DRUG TREATMENT FUND	\$39,263.17
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$180.00
14. TRAUMA CENTER FUND	\$61,765.17
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$186.95
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$245,507.30
17. GENERAL REVENUE FUND	\$225,196.12
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$2,403.11
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	\$3,196.78
36. FIRE PREVENTION FUND	\$6,285.99
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$2,086.50
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$8,511.60
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$41,378.71
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$171.75
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$209,687.76
45. LUMP SUM SURCHARGE*	\$75,491.96

**SUBTOTAL 4 (1-45) \$ 1,389,223.62**  
**THIS AMOUNT FORWARDED TO PAGE 5**

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



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

SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,682,888.95  
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$1,389,223.62

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$141,942.50
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$6,120.44
54. FORECLOSURE PREVENTION PROGRAM FUND	\$36,701.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$83,524.42
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$40.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$1,918.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$4,038.61
63. ROADSIDE MEMORIAL FUND	\$25,409.97
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$80.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$89,102.11
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$465.00
72. STATE POLICE VEHICLE FUND	\$65,819.23
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$4,873.28
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$465.68
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$2,598.65
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$146.30
78. STATE POLICE SERVICES FUND	\$6,331.59
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$109,073.14
80. GUARDIANSHIP AND ADVOCACY FUND	\$24,320.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$30,215.38
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$60.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$38,710.04
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$30.97

SUBTOTAL 4 (46-999) \$671,986.31

[CLICK HERE TO GO TO ATTACHMENT D](#)

SUBTOTAL 4 (1-999)

\$2,061,209.93

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$1,744,098.88  
THIS AMOUNT FORWARDED TO PAGE 7

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

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$164,889.39	
(b) RECORDS AUTOMATION FUND	\$20,890.75	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$185,780.14</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$125,305.15	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$728,470.73	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$853,775.88</b>
3. COUNTY LAW LIBRARY FUND		\$196,374.43
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$6,110.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$44,096.90
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$9,800.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$9,800.00</b>
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$17,457.24
9. PROBATION AND COURT SERVICES FUND		\$363,615.70
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$121,220.00	
(b) REJECTION OF AWARD	\$11,400.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$132,620.00</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$11,041.80
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$9,895.27
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		\$75,528.59
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$72,100.00
23. CHILDREN'S ADVOCACY CENTER		\$15,207.68
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$13,041.40
25. DRUG COURT		\$0.00
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$13,425.04
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$105.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

**SECTION C TOTAL** **\$2,019,975.07**  
THIS AMOUNT FORWARDED TO PAGE 7

[CLICK HERE TO GO TO ATTACHMENT E](#)

\*Contains the FTA Warrant Fee and e-Citation Fee)

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$287,027.86
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$0.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$0.00</b>
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$23,787.64
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$248.73	
b. FROM ALL OTHER CASE CATEGORIES	\$46,000.00	
	<b>SUBTOTAL (6-a,b)</b>	<b>\$46,248.73</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$1,678,923.13	
b. OTHER	\$12,533.84	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$1,691,456.97</b>
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$446,336.35

[CLICK HERE TO GO TO ATTACHMENT F](#)

**SECTION D TOTAL** **\$2,494,857.55**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

PART III TOTALS

SECTION A TOTAL (From Part III.A-B.3)	\$32,816,525.13
SECTION B TOTAL (From Part III.StateFunds2)	\$3,744,098.88
SECTION C TOTAL (From Part III.C)	\$2,019,975.07
SECTION D TOTAL (From Part III.D)	\$2,494,857.55

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL **\$41,075,456.63**

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 A**

**LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES**

DESCRIPTION	AMOUNT
BANK SERVICE CHARGES	\$9,168.72
TRAVEL EXPENSE	\$1,674.48
PRINTING & BINDING	\$0.00
DUES & MEMBERSHIPS	\$525.00
UNCLAIMED PROPERTY PUBLISHING FEES	\$860.00
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<b>ATTACHMENT A TOTAL</b>	<b>\$12,228.20</b>

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,  
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment A](#)

**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
ALORTON	\$5,553.28	\$0.00	\$0.00	\$0.00	\$2,890.47	\$8,443.75
BELLEVILLE	\$39,636.69	\$185.00	\$0.00	\$0.00	\$27,229.13	\$67,050.82
BROOKLYN	\$4,038.94	\$5.00	\$0.00	\$0.00	\$3,704.79	\$7,748.73
CAHOKIA	\$36,710.44	\$0.00	\$0.00	\$0.00	\$28,406.68	\$65,117.12
CASEYVILLE	\$24,174.40	\$110.35	\$0.00	\$0.00	\$16,931.64	\$41,216.39
CENTREVILLE	\$9,029.59	\$65.00	\$0.00	\$0.00	\$10,334.99	\$19,429.58
DUPO	\$5,510.69	\$25.00	\$0.00	\$0.00	\$4,309.81	\$9,845.50
EAST CARONDELET	\$398.14	\$0.00	\$0.00	\$0.00	\$433.00	\$831.14
EAST ST. LOUIS	\$12,743.14	\$210.33	\$0.00	\$0.00	\$18,472.08	\$31,425.55
FAIRMONT CITY	\$4,071.02	\$0.00	\$0.00	\$0.00	\$2,797.35	\$6,868.37
FAIRVIEW HEIGHTS	\$104,850.77	\$961.90	\$0.00	\$0.00	\$75,809.96	\$181,622.63
FAYETTEVILLE	\$285.62	\$0.00	\$0.00	\$0.00	\$248.56	\$534.18
FREEBURG	\$10,280.29	\$10.00	\$0.00	\$0.00	\$5,479.96	\$15,770.25
LEBANON	\$9,333.38	\$693.00	\$0.00	\$0.00	\$3,695.72	\$13,722.10
LENZBURG	\$558.57	\$0.00	\$0.00	\$0.00	\$340.42	\$898.99
MARISSA	\$7,133.73	\$0.00	\$0.00	\$0.00	\$5,337.86	\$12,471.59
MASCOUTAH	\$8,590.61	\$0.00	\$0.00	\$0.00	\$6,575.16	\$15,165.77
MILLSTADT	\$8,107.10	\$0.00	\$0.00	\$0.00	\$4,953.40	\$13,060.50
NATIONAL CITY	\$75.66	\$0.00	\$0.00	\$0.00	\$0.00	\$75.66
NEW ATHENS	\$3,488.15	\$0.00	\$0.00	\$0.00	\$1,566.89	\$5,055.04
NEW BADEN	\$1,544.78	\$0.00	\$0.00	\$0.00	\$898.80	\$2,443.58
O'FALLON	\$60,309.39	\$0.00	\$0.00	\$0.00	\$33,745.90	\$94,055.29
SAUGET	\$3,364.08	\$103.00	\$0.00	\$0.00	\$2,967.86	\$6,434.94
SHILOH	\$19,555.38	\$0.00	\$0.00	\$0.00	\$12,686.95	\$32,242.33
SMITHTON	\$1,636.26	\$0.00	\$0.00	\$0.00	\$1,559.89	\$3,196.15
SUMMERFIELD	\$13.35	\$0.00	\$0.00	\$0.00	\$20.00	\$33.35
SWANSEA	\$19,725.76	\$0.00	\$0.00	\$0.00	\$16,869.39	\$36,595.15
WASHINGTON PARK	\$16,769.96	\$60.00	\$0.00	\$0.00	\$13,045.96	\$29,875.92
COLLINSVILLE	\$2,329.49	\$0.00	\$0.00	\$0.00	\$8,526.30	\$10,855.79
HORNER PARK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MADISON	\$2,082.13	\$0.00	\$0.00	\$0.00	\$1,182.77	\$3,264.90
E. ST. LOUIS PARK DISTRICT	\$763.36	\$0.00	\$0.00	\$0.00	\$514.45	\$1,277.81
COLUMBIA	\$0.00	\$0.00	\$0.00	\$0.00	\$1,457.25	\$1,457.25
MEGSI	\$0.00	\$1,644.13	\$0.00	\$0.00	\$0.00	\$1,644.13
BI-STATE	\$1,165.30	\$0.00	\$0.00	\$0.00	\$705.63	\$1,870.93
METRO EAST POLICE COMM.	\$2,186.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,186.00
SOUTHWESTERN IL COLLEGE	\$57.84	\$0.00	\$0.00	\$0.00	\$148.14	\$205.98
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTALS</b>	<b>\$426,073.29</b>	<b>\$4,072.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$313,847.16</b>	<b>\$743,993.16</b>

(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS

\$743,993.16

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3.  
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,  
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

Click here to see examples of items that may or may not appear on Attachment B

**ATTACHMENT C**

**LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"**

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$599,978.41
Vehicle Fund - Sheriff's Dept	\$10,144.94
DUI Enforcement - Sheriff's Dept	\$14,323.90
Electronic Citations - Special Districts	\$6,934.75
	\$0.00
FTA Warrant Fees - Special Districts	\$139.75
Violation Orders of Protection	\$20.00
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**ATTACHMENT D**

**LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"**

DESCRIPTION	AMOUNT
Performance Enhancing Substance Testing	\$30.97
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COMPLIANCE SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON BARTELSON

**INDEPENDENT AUDITOR'S 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**

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
and Members of the County Board  
St. Clair County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the fiduciary fund of the St. Clair County Circuit Clerk (Circuit Clerk), as of December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated June 13, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control.

*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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
and Members of the County Board  
St. Clair County, Illinois

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Belleville, Illinois  
June 13, 2017



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON BARTELSON

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER COMPLIANCE**

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
and Members of the County Board  
St. Clair County, Illinois

**Compliance**

We have examined the St. Clair County Circuit Clerk's (Circuit Clerk) compliance with the requirements listed below during the year ended December 31, 2016. The management of the Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the 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 has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

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 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 Circuit Clerk's compliance with specified requirements.

To the Honorable Kahalah A. Clay, St. Clair County Circuit Clerk and  
To the Honorable Mark Kern, County Board Chairman  
and Members of the County Board  
St. Clair County, Illinois

In our opinion, the Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended December 31, 2016.

### Internal Control

Management of the 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 Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance 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 over compliance* 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet importance enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of the County of St. Clair, 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.



Belleville, Illinois  
June 13, 2017