

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

**ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2015**

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

Table of Contents
November 30, 2015

	Page
Independent Auditor's Report	1-2
Financial Statements:	
Statement of Fiduciary Assets and Liabilities - Fiduciary Fund	3
Notes to the Financial Statements	4-6
Other Supplementary Information:	
Combining Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	7
Combining Statement of Changes in Fiduciary Assets and Liabilities - Fiduciary Funds	8
Administrative Office of the Illinois Courts Report J	9-22
Other Auditor Reports:	
Independent Auditor's Report on Compliance and on Internal Control Over Compliance Required by the Clerk of Courts Act	23-24
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 <i>Government Auditing Standards</i>	25-26



To the Honorable Pamela McGuire,
Will County Circuit Clerk

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying statement of fiduciary assets and liabilities of the fiduciary fund of the Office of the Circuit Clerk of Will County, Illinois (Circuit Clerk) as of November 30, 2015, and the related notes to the financial statements (collectively referred to as the "financial statements") as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management of the Circuit Clerk's office is responsible for the preparation and fair presentation of these financial statements 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 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 standards applicable to financial audits 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; and the *Circuit Clerk Audit Guidelines* as noted by the Clerks of Courts Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are 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.

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 statements referred to above present fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary fund as of November 30, 2015 in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the fiduciary fund of the Circuit Clerk of Will County and do not purport to, and do not, present fairly the financial position of Will County, Illinois as of November 30, 2015, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance 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

Management 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 fund financial statements. Such missing information, although not a part of the fund financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the fund financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the statement of fiduciary assets and liabilities of the fiduciary fund. The accompanying other supplementary information is presented for purposes of additional analysis and is not a required part of the fiduciary fund financial statements. The Administrative Office of the Illinois Courts Report J provides relevant information that is not provided by the fiduciary fund financial statements, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of the Illinois Courts.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the fiduciary fund financial statements. The information has been subjected to the auditing procedures applied in the audit of the fiduciary fund financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the fiduciary fund financial statements or to the fiduciary fund financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the fiduciary fund financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2016, on our consideration of the Circuit Clerk's internal control over financial reporting 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.

Werner, Rogers, Doran & Ruyon, LLC

May 4, 2016

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

**Statement of Fiduciary Assets and Liabilities - Fiduciary Fund
November 30, 2015**

Assets

Cash and Cash Equivalents	\$ 11,847,910
---------------------------	---------------

Liabilities

Accounts Payable	\$ 460,235
Restitution Account	8,590
Due to Other Governments	170,469
Bond Deposits and Refunds Payable	10,024,622
Court Ordered Escrow Held	<u>1,183,994</u>

Total Liabilities	<u><u>\$ 11,847,910</u></u>
--------------------------	------------------------------------

See Accompanying Notes to the Financial Statements.

WILL COUNTY CIRCUIT CLERK WILL COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2015

1. Summary of Significant Accounting Policies

Will County, Illinois (the "County"), was incorporated in 1836. The County is located approximately 30 miles southwest of downtown Chicago and is comprised of 24 townships covering approximately 1,236 square miles. The County is the fourth most populous county in Illinois with a population of 677,560 per the 2010 United States census. The County operates under a County Executive form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, public service, transportation and general administrative services. The Will County Board (the "Board") is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments.

The Office of the Circuit Clerk is a state constitutional officer elected by the citizens of Will County for a four year term. The Circuit Clerk is a non-judicial office of the Judicial Branch of Illinois State government, representing the 12th Judicial Circuit.

The Circuit Clerk files all cases and maintains official records of all cases that come before the Will County court system. The Circuit Clerk's office also receives and holds in trust monies to be disbursed on order of the court. It is the mission of the Circuit Clerk's Office to serve the citizens of Will County and the participants of the judiciary system in a timely and cost-effective manner, providing all court records, information and services with courtesy, efficiency and impartiality.

The Office of the Clerk of the Circuit Court is responsible for maintaining a record of all traffic, civil, and criminal cases filed and heard in Will County. On a daily basis, the office interacts with the public and attorneys, performing several functions including the collection and disbursement of traffic fines, civil fees, and child support. The office is also responsible for recording filed documents and maintaining a record of all court proceedings.

The accounting policies and the presentation of the financial statements 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 more significant accounting policies.

Financial Reporting Entity

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

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 each 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:

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

Notes to the Financial Statements
November 30, 2015
(Continued)

1. Summary of Significant Accounting Policies

Fiduciary Fund Type - Agency Funds

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.

Basis of Accounting

Agency funds 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 economic resources measurement focus and the accrual basis of accounting. This means all assets and liabilities (whether current or non-current) are included on the Statement of Fiduciary Assets and Liabilities - Fiduciary Fund.

Cash and Cash Equivalents

The Circuit Clerk is permitted by 30 ILCS 235/2 of the "Public Funds Investment Act" of the Illinois Compiled Statutes and local ordinances to make deposits in commercial banks and savings and loan institutions, and make investments in obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, savings accounts, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Money Market Fund. The Circuit Clerk maintains cash and cash equivalent accounts for each fund.

Bond Escrow

In accordance with the applicable state statute, certain offenses require the defendant in a criminal procedure to post bail. The person for whom bail has been set executes the bail bond and deposits with the Circuit Clerk a sum of money equal to 10% of the bail or \$25, whichever is greater. When a person for whom bail has been set is charged with an offense under the "Illinois Controlled Substances Act", which is a Class X felony, the court may require the defendant to deposit a sum equal to 100% of the bail. The Circuit Clerk holds such bond monies in escrow until such time as the court demands that the bond be forfeited or refunded.

Due to Other Governments

Amounts held by the Circuit Clerk representing fees, fines, and other charges assessed by other governments (including the County) have been reported as Due to Other Governments until their subsequent disbursement to the related government.

2. Cash And Cash Equivalents

Deposits - The deposits are reported in the financial statements as cash and cash equivalents. As of November 30, 2015, the carrying amount of the Circuit Clerk's deposits, including certificates of deposit of \$42,762, totaled \$11,847,910, with the corresponding bank balances totaling \$15,597,659.

Custodial Credit Risk - 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's investment policy states that all amounts deposited or invested with financial institutions in excess of any applicable insurance limit shall be secured by U.S. Government or U.S. Government Agencies securities, provided that the amount of the securities pledged will not be less than 100% of the fair market value of the net amount of public funds secured.

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

Notes to the Financial Statements
November 30, 2015
(Continued)

2. Cash And Cash Equivalents

Of the bank balances, all \$15,597,659 were either insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000, or collateralized with securities of the U.S. government held in the Circuit Clerk's name by financial institutions acting as the Circuit Clerk's agent.

3. Bond Deposits Payable And Court Ordered Escrow

The Circuit Clerk withholds bond monies to be applied to court cases on behalf of the party posting bond. The balance as of November 30, 2015 totaled \$10,024,622. In addition, the Circuit Clerk holds funds as required by Court order until such funds are ordered to be disbursed. As of November 30, 2015, these amounts totaled \$1,183,994.

4. Due To Other Governments

As of November 30, 2015, the Circuit Clerk was holding \$170,469 in court fees and fines that will be paid to other governments in December 2015.

5. Litigation

The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes and other matters. Although unable to predict the outcome of these matters, the County believes that the appropriate liabilities have been established and that the final outcome of these actions will not have a materially adverse effect on the results of operations or the financial position of the County or the Circuit Clerk.

6. Risk Management

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

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

**Combining Statement of Fiduciary Assets and Liabilities - Fiduciary Funds
November 30, 2015**

Assets	<u>Court Fees</u>	<u>Alimony and Child Support</u>	<u>Total</u>
Cash and Cash Equivalents	<u>\$ 11,774,131</u>	<u>\$ 73,779</u>	<u>\$ 11,847,910</u>
 Liabilities			
Accounts Payable	\$ 386,456	\$ 73,779	\$ 460,235
Restitution Account	8,590	-	8,590
Due to Other Governments	170,469	-	170,469
Bond Deposits and Refunds Payable	10,024,622	-	10,024,622
Court Ordered Escrow Held	<u>1,183,994</u>	<u>-</u>	<u>1,183,994</u>
 Total Liabilities	 <u>\$ 11,774,131</u>	 <u>\$ 73,779</u>	 <u>\$ 11,847,910</u>

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

**Combining Statement of Changes in Fiduciary Assets and Liabilities - Fiduciary Funds
For the Year Ended November 30, 2015**

	Balance December 1 2014	Additions	Deletions	Balance November 30 2015
Court Fees				
Assets				
Cash and Cash Equivalents	<u>\$ 10,262,651</u>	<u>\$ 40,283,897</u>	<u>\$ 38,772,417</u>	<u>\$ 11,774,131</u>
Liabilities				
Accounts Payable	\$ 387,804	\$ 21,076,311	\$ 21,077,659	\$ 386,456
Restitution Account	14,850	1,018,423	1,024,683	8,590
Due to Other Governments	149,045	12,548,432	12,527,008	170,469
Bond Deposits and Refunds Payable	8,558,858	5,608,831	4,143,067	10,024,622
Court Ordered Escrow Held	<u>1,152,094</u>	<u>31,900</u>	<u>-</u>	<u>1,183,994</u>
Total Liabilities	<u>\$ 10,262,651</u>	<u>\$ 40,283,897</u>	<u>\$ 38,772,417</u>	<u>\$ 11,774,131</u>
 Alimony and Child Support				
Assets				
Cash and Cash Equivalents	<u>\$ 39,644</u>	<u>\$ 1,206,727</u>	<u>\$ 1,172,592</u>	<u>\$ 73,779</u>
Liabilities				
Accounts Payable	<u>\$ 39,644</u>	<u>\$ 1,206,727</u>	<u>\$ 1,172,592</u>	<u>\$ 73,779</u>
 Total All Agency Funds				
Assets				
Cash and Cash Equivalents	<u>\$ 10,302,295</u>	<u>\$ 41,490,624</u>	<u>\$ 39,945,009</u>	<u>\$ 11,847,910</u>
Liabilities				
Accounts Payable	\$ 427,448	\$ 22,283,038	\$ 22,250,251	\$ 460,235
Restitution Account	14,850	1,018,423	1,024,683	8,590
Due to Other Governments	149,045	12,548,432	12,527,008	170,469
Bond Deposits and Refunds Payable	8,558,858	5,608,831	4,143,067	10,024,622
Court Ordered Escrow Held	<u>1,152,094</u>	<u>31,900</u>	<u>-</u>	<u>1,183,994</u>
Total Liabilities	<u>\$ 10,302,295</u>	<u>\$ 41,490,624</u>	<u>\$ 39,945,009</u>	<u>\$ 11,847,910</u>

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

Administrative Office of the Illinois Courts Report J

ANNUAL FINANCIAL REPORT

Clerk of the Circuit Court

12th Judicial Circuit, Will County, Illinois

FISCAL YEAR ENDED NOVEMBER 30, 2015

(Page number references that appear in Report J refer to the pages within Report J only - this is page 1)

PART I - Revenue of the Clerk's Office

A. Clerk's Fees and Costs Received

(Include the various fees in the Clerks of Courts Act Section 27.1 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.)

Section A Total \$ **6,186,003.22**

B. Court Automation Func

Section B Total \$ **1,207,257.63**

C. Separate Maintenance and Child Support

Collection Fund

Section C Total \$ **123,295.33**

D. Court Document Storage Func

Section D Total \$ **1,207,273.70**

E. Circuit Court Clerk Operation and Administrative Func

Section E Total \$ **203,426.96**

F. Circuit Court Clerk Electronic Citation Fund

Section F Total \$ **130,186.13**

G. Other Revenue of Clerk's Office (Specify)

(1) Interest paid on accounts	\$	<u>27,813.37</u>
(2) DHFS IV-D Contractual and Incentive	\$	<u>46,665.00</u>
(3) Other	\$	<u> </u>

Section G Total \$ **74,478.37**

PART I - Revenue of the Clerk's Office (Sections A, B, C, D, E, F, G) Total \$ **9,131,921.34**

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

PART II - Cost of Operating a Clerk's Office

A. Gross Salaries

(1) Circuit Clerk (Paid by County)	\$ <u>93,115.00</u>
(2) Deputy and all other Clerk's office personnel	\$ <u>4,446,241.64</u>

(a) Number of staff positions:

(i) Full-time 146 (ii) Part-time 2 (iii) Temp. 0

NOTE: Do not include salaries of number of personnel reported in B, C, or D below.

Section A (1,2) Total \$ 4,539,356.64

B. Automation Expenses

(Include all hardware, software, maintenance, training, personnel and other expenses related to automation except those included in C and D below)

(1) Paid from Court Automation Fund	\$ <u>1,226,522.56</u>
(2) Paid from County General Fund	\$ _____

Section B (1,2) Total \$ 1,226,522.56

C. Maintenance and Child Support Expense:

(Include all personnel, equipment, and automation expenses dedicated exclusively to maintenance and child support.)

(1) Paid from Maintenance and Child Support Collection Fund	\$ <u>157,685.73</u>
(2) Paid from County General Fund	\$ _____

Section C (1,2) Total \$ 157,685.73

D. Court Document Storage Expenses:

(Include all personnel, equipment, and automation expenses dedicated exclusively to document storage.)

(1) Paid from Document Storage Fund	\$ <u>886,334.66</u>
(2) Paid from County General Fund	\$ _____

Section D (1,2) Total \$ 886,334.66

E. Circuit Court Clerk Operation and Administrative Fund

(Includes office supplies, equipment, printint, telecommunications, travel, etc.)

Section E Total \$ 274,091.85

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 \$ 44,259.65

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 Page 8, Attachment A.)

NOTE: Do not include any expenses reported in B, C, D, E, or F above.

Section G Total \$ 3,039,240.08

PART II - Cost of Operating a Clerk's Office (Section A, B, C, D, E, F, G) Total \$ 10,167,491.17

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

PART III - Distributor

A. Maintenance and Child Support

(1) Clerk's Office \$ 1,049,296.30

(Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)

(2) State Disbursement Unit \$ 81,931,534.51

(Insert the total amount reported by the State Disbursement Unit)

Section A Total \$ 82,980,830.81

Forward this amount to Page 7

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

See Pages 9-13, Attachment B

(1) Municipalities (Cities, Villages, Towns and Park Districts)

(a) All except Drug Fines \$ 3,615,043.83

(b) Drug Fines \$ 82,653.75

(c) Crime Laboratory Fund \$ _____

(d) Crime Laboratory DUI Fund \$ _____

(e) Other \$ _____

Subtotal (1-a, b, c, d, e) \$ 3,697,697.58

(1.1) Drug Task Force (M.A.N.S., CPAT, & St. Pol. and DUMEG) \$ 51,655.70

(2) Townships and Districts (including road districts, special districts, etc.)

(a) All except Drug Fines \$ 52,392.47

(b) Drug Fines \$ _____

(c) Other \$ _____

Subtotal (2-a, b, c) \$ 52,392.47

Total \$ 3,801,745.75

(The total of above three amounts should be total of amount on Pages 9-11, Attachment B)

(3) County

(a) Criminal Fines \$ 246,894.16

(b) Traffic Fines \$ 1,179,376.44

(c) Drug Fines \$ 158,893.60

(d) Crime Laboratory Fund \$ _____

(e) Crime Laboratory DUI Fund \$ _____

(f) County Boating Fund \$ _____

(g) Others - (includes percentage disbursement to County General Corporate Fund) \$ 2,275,010.12

\$ _____

Subtotal (3-a, b, c, d, e, f, g) \$ 3,860,174.32

Subtotal Section B (1, 1.1, 2, 3) \$ 7,661,920.07

Forward this amount to top of Page 4

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

46. Additional Child Pornography Fine (State Police)	\$	
47. Arsonist Registration Fund	\$	
48. Capital Projects Fund	\$	
49. Murderer & Violent Off. Against Youth Reg. Fund	\$	500.00
50. Corporate Crime Fund	\$	
51. Diesel Emissions Testing Fund	\$	
52. ER Restitution (State)	\$	
53. Fire Truck Revolving Loan Fund	\$	33,994.50
54. Foreclosure Prevention Program Fund	\$	
55. Foreclosure Prevention "Graduated" Fund	\$	301,798.00
56. Illinois Animal Abuse Fund	\$	
57. IDOC Parole Division Offender Supervision Fund	\$	240.00
58. Illinois Racing Board	\$	
59. Lead Poison Screening, Prevention And Abatement Fun	\$	
60. Methamphetamine Law Enforcement Fund	\$	600.00
61. Military Family Relief Fund	\$	
62. Prisoner Review Board Vehicle & Equipment Fund	\$	9,266.50
63. Roadside Memorial Fund	\$	
64. Sealing Fee (State Police)	\$	
65. Secretary of State Police DUI Fund	\$	
66. Secretary of State Police Services Fund	\$	
67. Secretary of State Police Vehicle Fund	\$	20.00
68. Sex Offender Investigation Fund	\$	11,680.19
69. State Asset Forfeiture Fund	\$	
70. State Police Operations Assistance Fund	\$	777,562.00
71. State Police Streetgang-Related Crime Fund	\$	
72. State Police Vehicle Fund	\$	69,638.50
73. Transportation Safety Highway Hire-Back Fund	\$	
74. Vehicle Inspection Fund	\$	
75. Conservation Police Operations Assistance Fund	\$	1,783.00
76. Prescription Pill and Drug Disposal Fund	\$	4,872.50
77. Criminal Justice Information Projects Fund	\$	280.00
78. State Police Services Fund	\$	6,105.00
79. State Police Merit Board Public Safety Fund	\$	
80. Guardianship and Advocacy Fund	\$	46,263.10
81. Specialized Services for Survivors of Human Trafficking	\$	
82. Access to Justice Fund	\$	11,280.00
999.Other (Itemize On Attachment D)	\$	35,535.75
Subtotal (46-999)	\$	1,311,419.04
Subtotal (1-999)	\$	8,725,261.98

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, LEADS

Section B (1, 1.1, 2, 3, 4) Total

\$ 16,387,182.05

Forward this amount of Page 7

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

C. Fees of Others

(1) State's Attorney			
(a) Fees	\$	328,238.52	
(b) Records Automation Fund	\$	<u>47,367.50</u>	
	Subtotal (1 a, b)	\$	<u>375,606.02</u>
(2) Sheriff			
(a) Fees (e.g. Service of Process)	\$	<u>124,818.71</u>	
(b) County General Fund for Court Security	\$	<u>1,676,783.64</u>	
	Subtotal (2 a, b)	\$	<u>1,801,602.35</u>
(3) County Law Library Fund		\$	<u>300,810.00</u>
(4) Marriage Fund of the Circuit Court		\$	<u>11,560.00</u>
(5) County Fund to Finance the Court System		\$	<u>413,096.85</u>
(6) Court-Appointed Counsel:			
(a) Defense Counsel	\$	<u>64,154.50</u>	
(b) Juvenile Representation	\$	<u> </u>	
	Subtotal (6 a, b)	\$	<u>64,154.50</u>
(7) Court Appointed Counsel: State Appellate Defender	\$	<u> </u>	
(8) Municipal Attorney Prosecution Fee	\$	<u> </u>	
(9) Probation and Court Services Fund	\$	<u>933,929.69</u>	
(10) Dispute Resolution Fund	\$	<u> </u>	
(11) Mandatory Arbitration Fund			
(a) Arbitration Fee	\$	<u>185,576.00</u>	
(b) Rejection of Award	\$	<u>24,100.00</u>	
	Subtotal (11 a, b)	\$	<u>209,676.00</u>
(12) Drug/Alcohol Testing & Electronic Monitoring Fee	\$	<u> </u>	
(13) Electronic Monitoring Device Fee			
(a) Substance Abuse Services Fund	\$	<u> </u>	
(b) Working Cash Fund	\$	<u> </u>	
	Subtotal (13 a, b)	\$	<u>-</u>
(14) County General Fund to Finance Education Programs (DUI)			
(15) County Health Fund	\$	<u> </u>	
(16) Traffic Safety Program School	\$	<u>438,388.54</u>	
(17) Arrestee's Medical Costs Fund	\$	<u>21,675.00</u>	
(18) Sexually Transmitted Disease Test Fund	\$	<u> </u>	
(19) Domestic Relations Legal Fund	\$	<u> </u>	
(20) Children's Waiting Room Fund	\$	<u> </u>	
(21) Neutral Site Custody Exchange Fund	\$	<u>116,316.50</u>	
(22) Mortgage Foreclosure Mediation Program Fees	\$	<u>387,150.00</u>	
(23) Children's Advocacy Center	\$	<u>71,735.90</u>	
(24) Court Appointed Special Advocate (CASA)	\$	<u>40,160.02</u>	
(25) Drug Court	\$	<u>582,557.03</u>	
(26) Judicial Facilities Fee	\$	<u>1,066,777.00</u>	
(27) Mental Health/Drug/Veterans and Service Members Cr	\$	<u>13,103.00</u>	
(28) Youth Diversion Program	\$	<u>-</u>	
(29) Public Defender Records Automation Fund	\$	<u>-</u>	
(99) Other (itemize on Attachment E)	\$	<u>-</u>	
	Section C Total	\$	<u>6,848,298.40</u>

Forward this amount to page 7

**WILL COUNTY CIRCUIT CLERK
WILL COUNTY, ILLINOIS**

Attachment B

**Line Item Breakdown of III B(1) and (2) Fines, Penalties, Assessments, Charges
and Forfeitures Paid to Municipalities and Townships**

Name of Municipality , Township or Drug Task Force	All Except Drug	Drug	Crime Lab	Crime Lab Lab DUI	Totals
Aurora	\$ 4,454.63	\$ 300.00			\$ 4,754.63
Beecher	38,851.43				38,851.43
Bolingbrook	442,400.30	8,343.25			450,743.55
Braidwood	52,576.15	1,271.00			53,847.15
Channahon	81,489.66	170.00			81,659.66
Chicago Metra	81.37				81.37
Crest Hill	76,067.73	370.00			76,437.73
Crete	72,563.98	100.00			72,663.98
Elwood	269,934.87	417.00			270,351.87
Frankfort	177,621.32	254.00			177,875.32
Joliet	647,361.16	23,457.00			670,818.16
Lockport	199,284.06	586.00			199,870.06
Manhattan	43,417.41				43,417.41
Minooka	1,637.42				1,637.42
Mokena	84,586.53	1,221.00			85,807.53
Monee	55,112.59	610.00			55,722.59
Naperville	13,821.56	8,211.50			22,033.06
New Lenox	174,420.19	3,788.00			178,208.19
Park Forest	4,681.69	2,974.00			7,655.69
Peotone	46,863.82	381.00			47,244.82
Plainfield	382,818.04	14,586.50			397,404.54
Rockdale	19,047.57				19,047.57
Romeoville	337,372.65	10,151.00			347,523.65
Shorewood	218,664.61	2,221.50			220,886.11
Steger	8,691.00	75.00			8,766.00
Tinley Park	8,075.08	1,067.00			9,142.08
University Park	41,793.34				41,793.34
Wilmington	62,874.29	1,545.00			64,419.29
Woodridge	4,709.43				4,709.43
Lemont	11,449.12	275.00			11,724.12
Will Co. Animal Control	949.00				949.00
Will Co. Forest Preserve	5,240.10	25.00			5,265.10
Gov. State University	1,244.22				1,244.22
Lockport Park District	1,078.72				1,078.72
Joliet Jr. Col-Police Dept.	4,216.83				4,216.83
AAIM Drunkbusters	11,790.00				11,790.00
Orland Park PD	4,385.36	254.00			4,639.36
Lewis University	23.00				23.00
ICC PD	100.00				100.00
Northern IL Reg. Crime Lab	2,546.10				2,546.10
Dupage Co Sheriff	747.50				747.50
Subtotals	3,615,043.83	82,653.75	-	-	3,697,697.58
(Add Subtotals above) Attachment B Totals					\$ 3,697,697.58

This total should match Part III Section B (1) and (2) Total on Page 3.
If you need additional pages of this attachment, please make copies of this page.

To the Honorable Pamela McGuire,
Will County Circuit Clerk

**Independent Auditor's Report On Compliance And
On Internal Control Over Compliance Required By
The Clerks Of Courts Act**

Report on Compliance with the Clerks of Courts Act

We have audited the Will County Circuit Clerk (Circuit Clerk)'s compliance with the Clerks of Courts Act compliance requirements listed below that could have a direct and material effect on the financial statements of the Circuit Clerk during the year ended November 30, 2015.

- 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.

Management's Responsibility

The Circuit Clerk's Management is responsible for compliance with the requirements listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on the Circuit Clerk's compliance with the requirements listed above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Clerks of Courts Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Circuit Clerk's financial statements occurred. An audit includes examining, on a test basis, evidence about the Circuit Clerk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the Circuit Clerk's compliance.

Opinion on Compliance

In our opinion, the Circuit Clerk complied, in all material respects, with the types of compliance requirements referred to above for the year ended November 30, 2015.

Report on Internal Control Over Compliance

Management of the Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Circuit Clerk's internal control over compliance with the types of requirements that could have a direct and material effect on the financial statements of the Circuit Clerk to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with the Clerks of Courts Act compliance requirements and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of 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 a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control 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 type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Clerks of Courts Act. Accordingly, this report is not suitable for any other purpose.

Werner, Rogers, Doran & Ruyon, LLC

May 4, 2016



To the Honorable Pamela McGuire,
Will County Circuit Clerk

**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***

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 statements of the fiduciary fund of the Will County Circuit Clerk (Circuit Clerk) as of November 30, 2015, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated May 4, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 statements, 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statements are 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Werner, Rogers, Doran & Ruyon, LLC

May 4, 2016