

**LAKE COUNTY OFFICE OF THE
CIRCUIT COURT CLERK**

Lake County, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2012

**LAKE COUNTY OFFICE OF
THE CIRCUIT COURT CLERK**

TABLE OF CONTENTS
As of and for the Year Ended November 30, 2012

Independent Auditors' Report	1 – 2
Financial Statements	
Agency Fund Balance Sheet	3
Agency Fund Statement of Changes in Assets and Liabilities	4
Notes to Financial Statements	5 – 7
Supplementary Information	
Detailed Schedule of Changes in Liabilities	8 – 10
Report J – Annual Financial Report	11 – 22
Notes to Report J – Annual Financial Report	23
Independent Auditors' 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>	24 – 27
Independent Auditors' Report on Compliance and on Internal Control Over Compliance	28 – 31
Required Communication to Those Charged with Governance	32 – 35
Management Representations	36 – 38

INDEPENDENT AUDITORS' REPORT

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

We have audited the accompanying financial statements of the Lake County Office of the Circuit Court Clerk ("Circuit Clerk"), a department of Lake County, Illinois, as of November 30, 2012 and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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 Lake County Office of the Circuit Court Clerk and do not purport to, and do not, present fairly the financial position of Lake County, Illinois as of November 30, 2012, the changes in its financial position, and, where applicable, its cash flows 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 previously present fairly, in all material respects, the financial position of the Lake County Office of the Circuit Court Clerk as of November 30, 2012, 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 March 11, 2013 on our consideration of the 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 Lake County Office of the Circuit Court Clerk has not presented the management's discussion and analysis accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economical, or historical context. Our opinion on the financial statements is not affected by this missing information.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information as identified in the table of contents is presented for purposes of additional analysis required by the Administrative Office of the Illinois Courts and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

This report is intended solely for the information and use of Lake County, the appropriate local governments within Lake 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.

Baker Tilly Viechow Krause, LLP

Chicago, Illinois
March 11, 2013

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

AGENCY FUND BALANCE SHEET

As of November 30, 2012

ASSETS

Cash and investments \$ 9,582,560

TOTAL ASSETS **\$ 9,582,560**

LIABILITIES

Bond escrow \$ 5,814,292

Due to other governments 2,728,531

Other liabilities 1,039,737

TOTAL LIABILITIES **\$ 9,582,560**

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

AGENCY FUND STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
ASSETS				
Cash and investments	\$ 9,852,405	\$ 45,905,518	\$ 46,175,363	\$ 9,582,560
TOTAL ASSETS	<u>\$ 9,852,405</u>	<u>\$ 45,905,518</u>	<u>\$ 46,175,363</u>	<u>\$ 9,582,560</u>
LIABILITIES				
Bond escrow	\$ 6,175,684	\$ 8,746,935	\$ 9,108,327	\$ 5,814,292
Due to Other Governments				
Due to county treasurer	1,432,073	18,873,592	18,849,068	1,456,597
Due to municipalities	652,094	8,633,936	8,630,736	655,294
Due to state agencies	566,419	7,673,028	7,622,807	616,640
Total Due to Other Governments	<u>2,650,586</u>	<u>35,180,556</u>	<u>35,102,611</u>	<u>2,728,531</u>
Other Liabilities				
Court held deposits	728,532	394	-	728,926
Crime Stoppers	5,922	76,662	75,596	6,988
Collection agency	17,853	370,254	359,192	28,915
Maintenance and child support	89,040	993,163	1,004,996	77,207
Maintenance and child support suspense	4,047	-	3,330	717
Refunds and miscellaneous	138,661	10,763	-	149,424
College-Lake County	42,080	526,791	521,311	47,560
Total Other Liabilities	<u>1,026,135</u>	<u>1,978,027</u>	<u>1,964,425</u>	<u>1,039,737</u>
TOTAL LIABILITIES	<u>\$ 9,852,405</u>	<u>\$ 45,905,518</u>	<u>\$ 46,175,363</u>	<u>\$ 9,582,560</u>

See accompanying notes to financial statements.

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended November 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lake County Office of the Circuit Court Clerk (Circuit Clerk), a department of Lake County, Illinois (County), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Circuit Clerk's accounting policies are described below.

A. REPORTING ENTITY

The activities of the Circuit Clerk are accounted for primarily within an agency fund of the County. Operating expenses such as personnel services, commodities, etc. are accounted for within the County's General Fund. This report is intended to present the Agency Fund activities of the Circuit Clerk only and is not intended to present fairly the financial position of the County, and changes in its net position and its cash flows.

B. FUND ACCOUNTING

The Circuit Clerk uses an Agency Fund to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into separate "fund types." This report includes only the Fiduciary Fund Type (Agency Fund) of the Circuit Clerk.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency Funds generally are used to account for assets that the Circuit Clerk holds on behalf of others as their agent.

C. BASIS OF ACCOUNTING

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency Funds are accounted for using the accrual basis of accounting.

D. DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – Statutes authorize the Circuit Clerk to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds.

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. DEPOSITS AND INVESTMENTS (cont.)

The Circuit Court follows the County's investment policy. The County's investment policy, which is more restrictive than Illinois State Statutes, authorizes the County to invest in any of the types of accounts or securities listed below:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities, which are guaranteed by the full faith and credit of the United States of America.
2. Interest-bearing checking or savings accounts, interest-bearing certificates of deposit, or interest-bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the Federal Deposit Insurance Corporation (FDIC).
3. Forms of security legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States, only in those savings and loan associations insured by the FDIC, and not to exceed the maximum amount insured by the FDIC.
4. Insured dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of the State of Illinois or any other state or under the laws of the United States, only in those credit unions insured by the National Credit Union Administration (NCUA) and not to exceed the maximum amount insured by the NCUA.
5. Repurchase agreements (Illinois Compiled Statutes Chapter 30-235/2).
6. Illinois Funds (money market fund managed by the Treasurer of the State of Illinois).

The County's investment policy contains the following guidelines for allowable investments:

Custodial Credit Risk

The County will not maintain any funds at a financial institution that is not a member of FDIC or NCUA. In addition, the policy requires the County to maintain funds in financial institutions willing and capable of collateralizing all funds in excess of FDIC and NCUA limits.

E. 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 is forfeited or refunded.

F. DUE TO OTHER GOVERNMENTS

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

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2012

NOTE 2 – DEPOSITS

The Circuit Clerk's cash at year end was comprised of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>	<u>Associated Risks</u>
Demand deposits	\$ 9,582,560	\$ 11,454,415	Custodial credit risk
Total Cash	<u>\$ 9,582,560</u>	<u>\$ 11,454,415</u>	

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The Circuit Clerk maintains collateral agreements with its banks. At November 30, 2012, the banks had pledged various government securities in the amount of \$11,891,110 to secure the Circuit Clerk's deposits.

Custodial Credit Risk

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the Circuit Clerk's deposits may not be returned to the Circuit Clerk.

The Circuit Clerk does not have any deposits exposed to custodial credit risk.

SUPPLEMENTARY INFORMATION

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES
For the Year Ended November 30, 2012

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 6,175,684	\$ 8,746,935	\$ 9,108,327	\$ 5,814,292
Due to Other Governments:				
Due to county treasurer				
2% fee	2,980	37,881	38,093	2,768
Adoption	-	4,400	4,400	-
Alias summons	2,295	27,515	27,825	1,985
Abandoned property-clerk	13	773	697	89
Appearances	41,122	545,752	542,445	44,429
Arrestee medical fund	2,065	27,364	27,097	2,332
Bond fees	30,492	458,291	451,045	37,738
Building and zoning	1,441	31,320	30,757	2,004
Child Advocacy Center	385	12,973	11,557	1,801
Kids Korner	17,544	212,084	214,739	14,889
Citations	6,610	84,725	85,495	5,840
Room/board reimbursement	520	7,138	7,558	100
Cond. Disch. Supervision-Probation	24,696	295,505	297,827	22,374
County cost fee	39,358	484,165	487,574	35,949
Trauma	826	10,270	10,373	723
Court automation fee	66,500	1,313,833	1,275,335	104,998
Court security fee	143,378	1,738,418	1,752,404	129,392
Crime lab clerk fee	372	5,011	4,863	520
Parental Reimbursement	4,300	1,620	5,870	50
DNA test clerk's fee	420	6,167	6,121	466
Dockets	266,987	3,266,802	3,314,289	219,500
Document storage	47,880	587,255	589,846	45,289
Domestic battery clerk	67	62	122	7
Drug court fee	10,222	160,599	156,747	14,074
DVAS	18	1,100	1,018	100
E-Citation Clerk	9,287	115,907	116,044	9,150
Electronic monitoring	23,310	207,604	216,339	14,575
Expungements	3,318	33,980	34,328	2,970
Face-it	60	3,815	3,640	235
Fine (County Street Value)	1,537	49,150	49,899	788
Criminal fines	21,323	357,931	351,975	27,279
Foreclosure prevention clerk fee	434	5,847	5,905	376
Forest preserve	-	1,304	1,304	-
Health Department	419	994	1,413	-
Interest earned	1,336	12,062	13,083	315
Judgment orders	27,455	371,953	375,114	24,294
Jury demand	16,474	175,790	177,437	14,827
Lake County Sheriff	67,835	939,039	929,595	77,279
Library	32,396	393,672	398,417	27,651
MEG	47	2,593	2,144	496
Mental Health Court	2,229	13,913	15,543	599
Monitored supervision	9,834	123,733	124,026	9,541
Neutral site custody exchange	14,970	182,172	184,383	12,759
NSF	610	6	610	6
Passports	1,150	29,425	26,225	4,350
Percentage on TR CV Cases - County	132,499	1,435,816	1,449,373	118,942
Postage	270	26,938	26,976	232
Pretrial bond supervision	6,923	94,764	94,137	7,550
Probation	79,629	1,185,522	1,163,270	101,881
Probation service op	-	55,407	36,736	18,671
Probation transfer	500	10,000	9,875	625
Public defender	30,171	394,013	394,767	29,417
Public service conversion	100	3,400	3,350	150
Public service supervision-probation	3,044	35,702	35,009	3,737
Record search	546	15,852	15,198	1,200
Sheriff's warrant fees	9,993	128,566	128,245	10,314
Single-drug test	-	215	65	150
Specialty court fee	21,022	330,614	322,555	29,081
States Attorney's	11,306	144,733	144,892	11,147
States Attorney's cost bond	-	3,249	3,249	-
States Attorney's overweights	1,659	6,358	7,320	697
Support fee	196	73,734	73,530	400
Therapy int monit fee	-	4,139	3,789	350
Traffic costs	137,013	1,778,911	1,771,244	144,680
Transcripts	15,477	280,402	275,124	20,755

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
LIABILITIES				
Due to Other Governments (cont.):				
Due to county treasurer (cont.)				
URT	\$ 10,196	\$ 176,292	\$ 172,620	\$ 13,868
Water Patrol - Sheriff	1,833	37,840	36,949	2,724
Clerk Oper/Adm fund	25,181	309,212	309,274	25,119
Sub-totals	<u>1,432,073</u>	<u>18,873,592</u>	<u>18,849,068</u>	<u>1,456,597</u>
Due to Municipalities, Townships and Other				
Local Governments:				
Municipal fines	641,893	8,409,234	8,410,346	640,781
Townships	-	1,673	1,563	110
Court-ordered contributions	10,201	223,029	218,827	14,403
Sub-totals	<u>652,094</u>	<u>8,633,936</u>	<u>8,630,736</u>	<u>655,294</u>
Due to State Agencies:				
Northern IL State Crime Lab:				
DUI Fund - State police	140	1,160	1,160	140
Northern IL Crime Lab	4,295	51,256	50,970	4,581
State of Illinois:				
740S State DUI	54,577	734,367	731,669	57,275
Abandoned property	643	31,808	28,078	4,373
Arbitration	23,834	278,748	282,642	19,940
Camera grant fund	14,841	188,173	189,317	13,697
Capital projects	12,538	153,552	149,836	16,254
Child pornography	-	3,358	2,863	495
Crime victim assistance	45,525	696,094	672,240	69,379
Crime victim service	2,074	39,880	38,367	3,587
Domestic battery	7	1,118	1,052	73
Domestic violence	930	10,169	10,999	100
Driver's education	45,541	583,487	583,111	45,917
Drug treatment	15,124	222,759	220,001	17,882
Fire prevention fund	7,241	101,923	101,666	7,498
Fire truck loan fund	7,280	101,845	101,610	7,515
Foreclosure prevention	21,266	286,503	289,345	18,424
Hire Back-Hwy safety	656	1,500	2,031	125
LEADS maintenance	14,720	188,075	189,222	13,573
Percentage on TR CV Cases - State	57,957	629,390	635,423	51,924
Surcharge on fines	116,738	1,500,791	1,507,258	110,271
Perform enhancing sub	1,315	12,938	13,291	962
Prison Review Board	1,853	22,133	22,180	1,806
Roadside Memorial	5,752	85,462	84,662	6,552
Sex Offender Investigation Fund	743	8,211	8,604	350
Sex Offender registr	-	275	275	-
Sexual Assault Services Fund	540	4,729	5,085	184
State Att Automation	-	20,890	16,566	4,324
St. Police Service	1,073	15,400	15,248	1,225
St. Police Service Drug	692	10,500	10,167	1,025
St. Police Ops	46,243	908,967	878,518	76,692
Spinal cord injury	249	7,518	7,120	647
Traffic Criminal Surcharge Fund	76	1,246	1,230	92
Trauma Center	32,429	402,283	405,706	29,006
Youth Drug Abuse Prevention - JDAF	512	16,383	16,633	262
State Police:				
DNA	8,032	118,128	117,764	8,396
Overweight St. Police	8,795	82,829	80,631	10,993
Overweight Tollway	1,218	12,100	12,165	1,153
Prison Review State	6,557	84,073	82,742	7,888
Dept of Natural Resources	4,413	53,007	55,360	2,060
Sub-totals	<u>566,419</u>	<u>7,673,028</u>	<u>7,622,807</u>	<u>616,640</u>
Total Due to Other Governments	<u>2,650,586</u>	<u>35,180,556</u>	<u>35,102,611</u>	<u>2,728,531</u>

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK
Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
LIABILITIES				
Other Liabilities:				
Court held deposits	\$ 728,532	\$ 394	\$ -	\$ 728,926
Crime Stoppers	5,922	76,662	75,596	6,988
Collection agency - H&H	17,853	370,254	359,192	28,915
Maintenance and child support	89,040	993,163	1,004,996	77,207
Maintenance and child support suspense	4,047	-	3,330	717
Refunds and miscellaneous	138,661	10,763	-	149,424
College-Lake County	42,080	526,791	521,311	47,560
Total Other Liabilities	<u>1,026,135</u>	<u>1,978,027</u>	<u>1,964,425</u>	<u>1,039,737</u>
TOTAL LIABILITIES	<u>\$ 9,852,405</u>	<u>\$ 45,905,518</u>	<u>\$ 46,175,363</u>	<u>\$ 9,582,560</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
19TH JUDICIAL CIRCUIT, LAKE COUNTY, ILLINOIS
FISCAL YEAR ENDING NOVEMBER 30, 2012

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$6,281,498.87
<small>(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</small>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$1,313,833.15
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$73,733.95
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$587,255.13
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$309,212.25
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$115,907.84
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$12,062.20	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$0.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$12,062.20
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$8,693,503.39

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$125,925.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$5,437,383.00
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	138	
	(ii) PART TIME:	10	

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

SECTION A (1,2) TOTAL \$5,563,308.00

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL
AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED
IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND			\$347,559.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
			SECTION B (1,2) TOTAL \$347,559.00

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			\$0.00
(2) PAID FROM COUNTY GENERAL FUND			\$101,195.00
			SECTION C (1,2) TOTAL \$101,195.00

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$1,257,471.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
			SECTION D (1,2) TOTAL \$1,257,471.00

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. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING
DOLLAR AMOUNTS ON ATTACHMENT A.)

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

SECTION G TOTAL \$2,682,258.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$9,951,791.00

**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.)	\$993,163.10		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$45,336,441.55		
		SECTION A TOTAL	\$46,329,604.65
			THIS AMOUNT FORWARDED TO PAGE 7

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

a. ALL EXCEPT DRUG FINES	\$8,408,038.29		
b. DRUG FINES	\$20,468.46		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$0.00		
	SUBTOTAL 1-a,b,c,d,e	\$8,428,506.75	

1.1) DRUG TASK FORCE \$40,918.88

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

a. ALL EXCEPT DRUG FINES	\$1,673.13		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$1,673.13	

TOTAL \$8,471,098.76

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

3) COUNTY

a. CRIMINAL FINES	\$357,931.59		
b. TRAFFIC FINES	\$1,779,579.77		
c. DRUG FINES	\$0.00		
d. CRIME LABORATORY FUND	\$51,256.98		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$31,601.08		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$2,042,672.75		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$4,263,042.17	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$12,734,140.93
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$47,945.77
2. ROAD FUND (OVERWEIGHTS)	\$82,829.42
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$12,100.09
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$0.00
6. STATE POLICE DUI FUND	\$1,160.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$696,094.24
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,246.86
9. DRIVERS EDUCATION FUND	\$583,487.67
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$10,169.00
11. DRUG TREATMENT FUND	\$222,759.94
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$4,729.00
14. TRAUMA CENTER FUND	\$402,283.80
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$629,390.02
17. GENERAL REVENUE FUND	\$734,367.62
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$16,383.43
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	\$7,518.16
36. FIRE PREVENTION FUND	\$101,923.38
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$275.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$188,075.58
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$118,128.40
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$488.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$31,808.85
45. LUMP SUM SURCHARGE*	\$188,173.43

SUBTOTAL 4 (1-45) \$ 4,081,337.66

THIS AMOUNT FORWARDED TO PAGE 5

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

SUBTOTAL SECTION B(1,1.1, 2, 3) \$12,734,140.93
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)**SUBTOTAL 4 (1-45) \$4,081,337.66**

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$3,358.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$153,552.91
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	\$101,845.12
54. FORECLOSURE PREVENTION PROGRAM FUND	\$286,503.00
55. FTA WARRANT FEE (STATE POLICE)	\$0.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$20.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$200.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$22,133.50
63. ROADSIDE MEMORIAL FUND	\$85,462.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$15,400.07
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$8,211.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$908,967.57
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$84,072.60
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$1,500.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$5,355.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$2,945.76
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$163.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$17,460.32

SUBTOTAL 4 (46-999) \$1,697,149.85**SUBTOTAL 4 (1-999) \$5,778,487.51**

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 18,512,628.44
 THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$144,733.97
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$1,067,605.96	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$1,738,418.06	
	SUBTOTAL (2-a,b)	\$2,806,024.02
3. COUNTY LAW LIBRARY FUND		\$393,672.50
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$21,300.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$484,165.89
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$377,426.69	
(b) JUVENILE REPRESENTATION	\$16,586.93	
	SUBTOTAL (6 -a,b)	\$394,013.62
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$529,558.87
9. PROBATION AND COURT SERVICES FUND		\$1,842,165.75
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$242,948.00	
(b) REJECTION OF AWARD	\$32,200.00	
	SUBTOTAL (11-a,b)	\$275,148.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$207,604.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$1,900.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$1,900.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$526,791.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$27,364.25
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$212,084.50
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$182,172.64
22. OTHER		\$0.00
	SECTION C TOTAL	\$8,048,699.01
	THIS AMOUNT FORWARDED TO PAGE 7	

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$1,646,592.54
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$7,138.75	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$7,138.75
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$1,620.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$88,172.52
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"		\$76,662.60
8. REFUND AND RETURNS		
a. BAIL	\$4,629,400.05	
b. OTHER	\$166,887.63	
	SUBTOTAL (8-a,b)	\$4,796,287.68
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$1,728.00

SECTION D TOTAL \$6,618,202.09
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$46,329,604.65
SECTION B TOTAL (FROM PAGE 5)	\$18,512,628.44
SECTION C TOTAL (FROM PAGE 6)	\$8,048,699.01
SECTION D TOTAL (FROM PAGE 7)	\$6,618,202.09
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$79,509,134.19

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 COSTS	\$17,735.00
OFFICE SUPPLIES	\$132,018.00
OPERATIONS SUPPLIES	\$578.00
BOOKS AND MANUALS	\$1,333.00
GASOLINE	\$1,416.00
MILEAGE REIMBURSEMENT	\$434.00
TRIPS AND TRAINING	\$1,121.00
DUES AND SUBSCRIPTIONS	\$1,621.00
OFFICE EQUIPMENT & REPAIRS	\$23,568.00
MOTOR VEHICLE MAINTENANCE	\$336.00
EQUIPMENT RENTAL	\$23,225.00
MISC	\$377.00
EMPLOYEE BENEFITS	\$2,477,524.00
AUTOMOBILE REPAIRS AND MAINTENANCE	\$144.00
BAD DEBT EXPENSE	\$828.00
	\$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
ATTACHMENT A TOTAL	\$2,682,258.00

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.

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
ANTIOCH	\$132,458.30	\$412.50	\$0.00	\$0.00	\$0.00	\$132,870.80
BANNOCKBURN	\$67,817.86	\$0.00	\$0.00	\$0.00	\$0.00	\$67,817.86
BARRINGTON	\$1,008.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,008.00
BEACH PARK	\$32,991.15	\$0.00	\$0.00	\$0.00	\$0.00	\$32,991.15
BUFFALO GROVE	\$33,304.85	\$0.00	\$0.00	\$0.00	\$0.00	\$33,304.85
BUFFALO GROVE-VILLAGE	\$499,200.64	\$75.00	\$0.00	\$0.00	\$0.00	\$499,275.64
DEER PARK	\$101,519.02	\$0.00	\$0.00	\$0.00	\$0.00	\$101,519.02
DEERFIELD	\$271,021.96	\$0.00	\$0.00	\$0.00	\$0.00	\$271,021.96
FOX LAKE	\$130,956.72	\$0.00	\$0.00	\$0.00	\$0.00	\$130,956.72
GRAYSLAKE	\$132,209.30	\$3,067.69	\$0.00	\$0.00	\$0.00	\$135,276.99
GREAT LAKES	\$917.47	\$0.00	\$0.00	\$0.00	\$0.00	\$917.47
GREEN OAKS	\$13,262.21	\$0.00	\$0.00	\$0.00	\$0.00	\$13,262.21
GURNEE	\$469,057.80	\$75.00	\$0.00	\$0.00	\$0.00	\$469,132.80
HAINESVILLE	\$3,051.23	\$0.00	\$0.00	\$0.00	\$0.00	\$3,051.23
HAWTHORN WOODS	\$116,941.34	\$0.00	\$0.00	\$0.00	\$0.00	\$116,941.34
HIGHLAND PARK	\$448,716.18	\$275.00	\$0.00	\$0.00	\$0.00	\$448,991.18
HIGHWOOD	\$91,082.44	\$0.00	\$0.00	\$0.00	\$0.00	\$91,082.44
ISLAND LAKE	\$101,117.71	\$0.00	\$0.00	\$0.00	\$0.00	\$101,117.71
KILDEER	\$99,219.23	\$100.00	\$0.00	\$0.00	\$0.00	\$99,319.23
LAKE BARRINTON	\$17,751.55	\$0.00	\$0.00	\$0.00	\$0.00	\$17,751.55
LAKE BLUFF	\$46,812.60	\$0.00	\$0.00	\$0.00	\$0.00	\$46,812.60
LAKE FOREST	\$207,200.45	\$0.00	\$0.00	\$0.00	\$0.00	\$207,200.45
LAKE VILLA	\$170,687.59	\$0.00	\$0.00	\$0.00	\$0.00	\$170,687.59
LAKE ZURICH	\$378,771.55	\$0.00	\$0.00	\$0.00	\$0.00	\$378,771.55
LAKEMOOR	\$3,021.62	\$0.00	\$0.00	\$0.00	\$0.00	\$3,021.62
LIBERTYVILLE	\$288,685.41	\$150.00	\$0.00	\$0.00	\$0.00	\$288,835.41
LINCOLNSHIRE	\$392,044.61	\$0.00	\$0.00	\$0.00	\$0.00	\$392,044.61
LINDENHURST	\$176,252.24	\$5.69	\$0.00	\$0.00	\$0.00	\$176,257.93
LONG GROVE	\$85,246.64	\$0.00	\$0.00	\$0.00	\$0.00	\$85,246.64
METTAWA	\$54,060.29	\$0.00	\$0.00	\$0.00	\$0.00	\$54,060.29
MUNDELEIN	\$624,305.66	\$3,147.69	\$0.00	\$0.00	\$0.00	\$627,453.35
NORTH BARRINGTON	\$16,651.05	\$0.00	\$0.00	\$0.00	\$0.00	\$16,651.05
NORTH CHICAGO	\$212,432.17	\$872.31	\$0.00	\$0.00	\$0.00	\$213,304.48
OLD MILL CREEK	\$1,186.24	\$0.00	\$0.00	\$0.00	\$0.00	\$1,186.24
PARK CITY	\$187,528.64	\$528.00	\$0.00	\$0.00	\$0.00	\$188,056.64
PORT BARRINGTON	\$1,530.45	\$0.00	\$0.00	\$0.00	\$0.00	\$1,530.45
RIVERWOODS	\$153,308.20	\$0.00	\$0.00	\$0.00	\$0.00	\$153,308.20
ROUND LAKE	\$131,046.91	\$85.00	\$0.00	\$0.00	\$0.00	\$131,131.91
ROUND LAKE BEACH	\$332,843.94	\$1,310.20	\$0.00	\$0.00	\$0.00	\$334,154.14
ROUND LAKE HEIGHTS	\$111,191.56	\$0.00	\$0.00	\$0.00	\$0.00	\$111,191.56
ROUND LAKE PARK	\$249,795.82	\$1,701.00	\$0.00	\$0.00	\$0.00	\$251,496.82
THIRD LAKE	\$8,882.62	\$0.00	\$0.00	\$0.00	\$0.00	\$8,882.62
TOWER LAKES	\$39,307.67	\$0.00	\$0.00	\$0.00	\$0.00	\$39,307.67
VERNON HILLS	\$290,604.76	\$250.00	\$0.00	\$0.00	\$0.00	\$290,854.76
VOLO	\$51,104.11	\$0.00	\$0.00	\$0.00	\$0.00	\$51,104.11
WADSWORTH	\$5,181.76	\$0.00	\$0.00	\$0.00	\$0.00	\$5,181.76
WAUCONDA	\$194,468.06	\$3,737.00	\$0.00	\$0.00	\$0.00	\$198,205.06
WAUKEGAN	\$863,065.00	\$3,633.38	\$0.00	\$0.00	\$0.00	\$866,698.38
WINTHROP HARBOR	\$136,846.55	\$50.00	\$0.00	\$0.00	\$0.00	\$136,896.55
ZION	\$230,369.16	\$993.00	\$0.00	\$0.00	\$0.00	\$231,362.16
SUBTOTALS	\$8,408,038.29	\$20,468.46	\$0.00	\$0.00	\$0.00	\$8,428,506.75
LAKE CO. MEG	\$0.00	\$40,918.88	\$0.00	\$0.00	\$0.00	\$40,918.88
SUBTOTAL						
FOX WATERWAY AGENCY	\$1,275.73	\$0.00	\$0.00	\$0.00	\$0.00	\$1,275.73
LONG GROVE FIRE PROT	\$227.00	\$0.00	\$0.00	\$0.00	\$0.00	\$227.00
TWP OF CUBA	\$40.50	\$0.00	\$0.00	\$0.00	\$0.00	\$40.50
TWP OF FREMONT	\$60.50	\$0.00	\$0.00	\$0.00	\$0.00	\$60.50
TWP OF WAUCONDA	\$69.40	\$0.00	\$0.00	\$0.00	\$0.00	\$69.40
SUBTOTALS	\$1,673.13	\$0.00	\$0.00	\$0.00	\$0.00	\$1,673.13
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$8,471,098.76

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.

ATTACHMENT C

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

DESCRIPTION	AMOUNT
CHILD ADVOCACY CENTER	\$12,973.25
COURT ORDERED CONTRIBUTIONS	\$48,583.00
CT CONT-CHILD ADVOCY	\$24,998.00
CT CONT-A.A.I.M.	\$47,965.38
CT CONT-ZACHARIAS	\$500.00
CT CONT-VET COURT	\$700.00
CT CONT-DRUG COURT	\$33,338.28
CT CONT-SAFE PLACE	\$20,619.64
CT CONT-MADD	\$32,874.50
CT CONT-TIM COURT	\$100.00
CT CONT-NICASA	\$13,950.00
HARRIS AND HARRIS (COLLECTION COST)	\$370,254.70
PERCENTAGE-COUNTY	\$1,435,816.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$2,042,672.75

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

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"

DESCRIPTION	AMOUNT
AURORA POLICE DEPARTMENT	\$70.00
CLARENDON HILLS POLICE DEPARTMENT	\$70.00
DUPAGE CO. SHERIFF	\$560.00
ELMHURST POLICE DEPARTMENT	\$70.00
HOMELAND SECURITY	\$2.00
ITASCA POLICE DEPARTMENT	\$70.00
KANE CO. SHERIFF	\$70.00
MCLEAN CO SHERIFF	\$70.00
NAPERVILLE POLICE DEPARTMENT	\$70.00
OAK PARK	\$70.00
ROSELLE POLICE DEPARTMENT	\$70.00
WHEELING	\$254.00
DEPT OF HOUSING AND URBAN DEVELOPMENT	\$2.00
ATF	\$230.00
DEA	\$50.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT E TOTAL	\$1,728.00

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
 IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHEMENT, SIMPLY
 INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

NOTES TO REPORT J – ANNUAL FINANCIAL REPORT For the Year Ended November 30, 2012

NOTE 1 – BASIS OF PRESENTATION

The accompanying Report J – Annual Financial Report includes accounting for the year representing revenue earned by the Circuit Clerk's office and the distribution of funds held by the Circuit Clerk's office in an agency capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Agency Fund Financial Statement.

INDEPENDENT AUDITORS' 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 Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

We have audited the financial statements of the Lake County Circuit Court Clerk (Circuit Clerk), a department of Lake County, Illinois, as of and for the year ended November 30, 2012, and have issued our report thereon dated March 11, 2013. 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

Management of the Lake County Circuit Court Clerk is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the 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 Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described 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 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.

We consider the deficiencies described below to be material weaknesses. These material weaknesses are items 2012-1 through 2012-4.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

ITEM 2012-1 INTERNAL CONTROLS

Criteria: Evaluation of internal control includes assessing whether adequate segregation of duties exists over key financial processes.

Condition: During our review of your processes and related controls over cash collections and disbursements, we noted that one employee in the Circuit Clerk's Office is responsible for the monthly bank reconciliations without any independent review being done by someone else. The employee also has access to significant amounts of cash and the check stock.

Cause/Effect: Current responsibilities of others within the department do not include the requirement to review the bank reconciliations. The combination of all these responsibilities without adequate review or oversight results in a lack of segregation of duties.

Recommendation: We recommend that the responsibilities assigned to this employee be reviewed and further segregated if possible. At a minimum, there should be regular independent reviews of the monthly bank reconciliations. This comment was reported in last year's report.

Management's Response

We will perform an internal review of the processes and related controls over cash collections and disbursements and, if necessary, modify the manner in which they are handled by personnel.

ITEM 2012-2 LIST OF BONDS PAYABLE

Criteria: The need to accurately report material balances in the Circuit Clerk's financial statements should include the capability of the financial accounting system to provide detailed transactions that agree to amounts being reported.

Condition: At November 30, 2012, the amount of bonds held in escrow was approximately \$5.8 million and is reported within the Detailed Schedule of Changes in Liabilities. In prior years, we have requested a detailed list of the bonds outstanding for the audit objective of supporting the year-end amount reported. Based upon management assertions and tests performed in past audits, this list cannot be produced without severely affecting the Circuit Clerk's ability to serve its users.

Cause/Effect: The Circuit Clerk uses a software program ("CRIMS") to account for the citations issued as well as the accounting transactions, including cash receipts and disbursements. CRIMS was designed to be a case management and citation tracking software system and has been used for many years. This system is able to produce various reports which document cash receipts, cash disbursements, and other non-financial information.

Recommendation: While we continue to believe that a report, detailing bond transactions that agree at year-end to the reported amount, is an important part of the need to accurately report material balances in the Circuit Clerk's report, we concur that the CRIMS system does not have any known capabilities to produce such a report. We will continue to work with the Circuit Clerk's office to achieve our audit objectives necessary to audit these balances in alternative ways. This comment was reported in last year's report.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

ITEM 2012 –2 LIST OF BONDS PAYABLE (cont.)

Management's Response

Our CRIMS system was primarily designed to manage Court records and fees, and not to provide detailed financial reports for business-accounting audits. However, we will continue to work with auditors on producing such reports in the future in order to facilitate the audit process.

ITEM 2012 –3 CASH DISBURSEMENTS DETAIL

Criteria: To ensure accurate financial accounting, the financial accounting system should be able to report amounts in sufficient detail to support account balances. This type of detail allows the user of the system to be certain that account balances are being accurately reported since they will be able to review what constitutes the balance.

Condition: In prior years, we have noted that the CRIMS computer system is not able to generate a report that lists the cash details that have been settled during the month to the disbursement records.

Cause/Effect: This is due to the CRIMS computer system being developed with an emphasis on processing collections and managing information related to court cases. Its primary focus does not appear to be accounting. Based upon management assertions and tests performed in past audits, the size of the transaction tables makes producing such a report problematic for the system.

Recommendation: While we still consider this to be an important part of an accounting system, it does not appear to be feasible under the current CRIMS accounting system. This comment was reported in last year's report.

Management's Response

Our CRIMS system was primarily designed to manage Court records and fees, and not to provide detailed financial reports for business-accounting audits. We agree with the auditor's conclusions that to produce the requested reports would be both unmanageable and cause problems for the users of our systems. However, we will continue to work with auditors on producing such reports in the future in order to facilitate the audit process.

ITEM 2012 –4 GENERAL LEDGER ACCOUNTING SYSTEM

Criteria: One of the most critical capabilities of a financial accounting system is the ability to produce a balanced trial balance for financial reporting purposes, during the year and at year-end.

Condition: The Circuit Clerk's software system (CRIMS) is separately maintained from Lake County's general ledger system. It is not able to produce a trial balance for financial reporting purposes.

Cause/Effect: Due to the size of the transaction file and limitations on the mainframe capabilities, the CRIMS system is not able to produce a trial balance. The costs to purchase and implement a system that is able to accomplish this would be significant and therefore, this comment is unlikely to be resolved anytime in the near future.

Recommendation: We continue to believe that the system's inability to produce a balanced trial balance for year-end reporting is a material weakness in the internal control over financial reporting. This comment was reported in last year's report.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

ITEM 2012 –4 GENERAL LEDGER ACCOUNTING SYSTEM (cont.)

Management's Response

Our CRIMS system was primarily designed to manage Court records and fees, and not to provide detailed financial reports for business-accounting audits. Though we agree that our system is not capable of producing a trial balance, the system was not designed for financial reporting in a way that non-judicial business systems are normally configured. We further agree that to modify our system to produce such financial reports would be quite costly, and would consequently not be in the taxpayer's best interest to implement at this time. However, we will continue to work with auditors on producing substitute information and data in order to facilitate future audits.

Compliance and Other Matters

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

The Circuit Clerk's responses to findings identified in our audit are reported following each finding. We did not audit the Circuit Clerk's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of Lake County, the appropriate local governments within Lake 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.

Baker Tilly Virchow Krause, LLP
Chicago, Illinois
March 11, 2013

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER COMPLIANCE**

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

Compliance

We have examined the Lake County Circuit Clerk's (Circuit Clerk) compliance with Circuit Clerk statute listing criteria (listed as items A through E below) for the year ended November 30, 2012. The management of the Lake County Circuit Clerk is responsible for compliance with those requirements. Our responsibility is to express an opinion on the Circuit Clerk's compliance based on our examination.

- A. Whether the Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. Whether the Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. Whether the Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. Whether 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 record keeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the 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 of the Lake County Circuit Clerk's compliance with specified requirements.

In our opinion, the Circuit Clerk complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended November 30, 2012.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

Internal Control Over Compliance

Management of Lake County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered Lake County Circuit Clerk's internal control over compliance that could have a direct and material effect on the requirements listed in the first paragraph of this report 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 requirements listed in the first paragraph of this report, 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 Lake County Circuit Clerk's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance 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* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance 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 in internal control over compliance described below to be material weaknesses.

ITEM 2012-1 INTERNAL CONTROLS

Criteria: Evaluation of internal control includes assessing whether adequate segregation of duties exists over key financial processes.

Condition: During our review of your processes and related controls over cash collections and disbursements, we noted that one employee in the Circuit Clerk's Office is responsible for the monthly bank reconciliations without any independent review being done by someone else. The employee also has access to significant amounts of cash and the check stock.

Cause/Effect: Current responsibilities of others within the department do not include the requirement to review the bank reconciliations. The combination of all these responsibilities without adequate review or oversight results in a lack of segregation of duties.

Recommendation: We recommend that the responsibilities assigned to this employee be reviewed and further segregated if possible. At a minimum, there should be regular independent reviews of the monthly bank reconciliations. This comment was reported in last year's report.

Management's Response

We will perform an internal review of the processes and related controls over cash collections and disbursements and, if necessary, modify the manner in which they are handled by personnel.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

ITEM 2012 --2 LIST OF BONDS PAYABLE

Criteria: The need to accurately report material balances in the Circuit Clerk's financial statements should include the capability of the financial accounting system to provide detailed transactions that agree to amounts being reported.

Condition: At November 30, 2012, the amount of bonds held in escrow was approximately \$5.8 million and is reported within the Detailed Schedule of Changes in Liabilities. In prior years, we have requested a detailed list of the bonds outstanding for the audit objective of supporting the year-end amount reported. Based upon management assertions and tests performed in past audits, this list cannot be produced without severely affecting the Circuit Clerk's ability to serve its users.

Cause/Effect: The Circuit Clerk uses a software program ("CRIMS") to account for the citations issued as well as the accounting transactions, including cash receipts and disbursements. CRIMS was designed to be a case management and citation tracking software system and has been used for many years. This system is able to produce various reports which document cash receipts, cash disbursements, and other non-financial information.

Recommendation: While we continue to believe that a report, detailing bond transactions that agree at year-end to the reported amount, is an important part of the need to accurately report material balances in the Circuit Clerk's report, we concur that the CRIMS system does not have any known capabilities to produce such a report. We will continue to work with the Circuit Clerk's office to achieve our audit objectives necessary to audit these balances in alternative ways. This comment was reported in last year's report.

Management's Response

Our CRIMS system was primarily designed to manage Court records and fees, and not to provide detailed financial reports for business-accounting audits. However, we will continue to work with auditors on producing such reports in the future in order to facilitate the audit process.

ITEM 2012 --3 CASH DISBURSEMENTS DETAIL

Criteria: To ensure accurate financial accounting, the financial accounting system should be able to report amounts in sufficient detail to support account balances. This type of detail allows the user of the system to be certain that account balances are being accurately reported since they will be able to review what constitutes the balance.

Condition: In prior years, we have noted that the CRIMS computer system is not able to generate a report that lists the cash details that have been settled during the month to the disbursement records.

Cause/Effect: This is due to the CRIMS computer system being developed with an emphasis on processing collections and managing information related to court cases. Its primary focus does not appear to be accounting. Based upon management assertions and tests performed in past audits, the size of the transaction tables makes producing such a report problematic for the system.

Recommendation: While we still consider this to be an important part of an accounting system, it does not appear to be feasible under the current CRIMS accounting system. This comment was reported in last year's report.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

ITEM 2012 –3 CASH DISBURSEMENTS DETAIL (cont.)

Management's Response

Our CRIMS system was primarily designed to manage Court records and fees, and not to provide detailed financial reports for business-accounting audits. We agree with the auditor's conclusions that to produce the requested reports would be both unmanageable and cause problems for the users of our systems. However, we will continue to work with auditors on producing such reports in the future in order to facilitate the audit process.

ITEM 2012 –4 GENERAL LEDGER ACCOUNTING SYSTEM

Criteria: One of the most critical capabilities of a financial accounting system is the ability to produce a balanced trial balance for financial reporting purposes, during the year and at year-end.

Condition: The Circuit Clerk's software system (CRIMS) is separately maintained from Lake County's general ledger system. It is not able to produce a trial balance for financial reporting purposes.

Cause/Effect: Due to the size of the transaction file and limitations on the mainframe capabilities, the CRIMS system is not able to produce a trial balance. The costs to purchase and implement a system that is able to accomplish this would be significant and therefore, this comment is unlikely to be resolved anytime in the near future.

Recommendation: We continue to believe that the system's inability to produce a balanced trial balance for year-end reporting is a material weakness in the internal control over financial reporting. This comment was reported in last year's report.

Management's Response

Our CRIMS system was primarily designed to manage Court records and fees, and not to provide detailed financial reports for business-accounting audits. Though we agree that our system is not capable of producing a trial balance, the system was not designed for financial reporting in a way that non-judicial business systems are normally configured. We further agree that to modify our system to produce such financial reports would be quite costly, and would consequently not be in the taxpayer's best interest to implement at this time. However, we will continue to work with auditors on producing substitute information and data in order to facilitate future audits.

The Circuit Clerk's responses to findings identified in our audit are reported following each finding. We did not audit the Circuit Clerk's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of Lake County, the appropriate local governments within Lake 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.

Baker Silly Virchow Krause, LLP
Chicago, Illinois
March 11, 2013

REQUIRED COMMUNICATIONS BY THE AUDITOR WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Lake County Office of the Circuit Court Clerk for the year ended November 30, 2012 and have issued our report thereon dated March 11, 2013. This letter presents communications required by our professional standards.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, ATTESTATION STANDARDS AND THE CIRCUIT COURT AUDIT GUIDELINES

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit, we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

We also considered internal control over compliance with requirements that could have a direct and material effect on the financial statements in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk statutes and the Circuit Clerk Audit Guidelines as noted by the act.

As part of obtaining reasonable assurance about whether the Lake County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions. Also, our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Lake County Circuit Clerk's compliance with those requirements 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 of the Lake County Circuit Clerk's compliance with specified requirements.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to the County Board in our letter dated January 16, 2013.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Lake County Circuit Clerk, Illinois are described in Note 1 to the financial statements. We noted no transactions entered into by the Circuit Clerk during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no estimates used in the preparation of the financial statements.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatement identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

There were no such misstatements identified.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the Lake County Circuit Clerk that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of the Lake County Circuit Clerk for the year ended November 30, 2012, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the Lake County Circuit Clerk, in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants and provided no services to the Lake County Circuit Clerk other than audit services provided in connection with the audit of the current year's financial statements and the nonaudit services of financial statement preparation, which, in our judgment, does not impair our independence.

None of the nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Lake County Circuit Clerk's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court, and
Members of the County Board
Lake County, Illinois

OTHER MATTERS

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County board, the Clerk of the Circuit Court, management, 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 the specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP
Chicago, Illinois
March 11, 2013



OFFICE OF THE CLERK OF THE CIRCUIT COURT

Lake County Courthouse
18 North County Street
Waukegan, Illinois 60085-4369
(847) 377-3380

March 11, 2013

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Lake County Circuit Clerk as of November 30, 2012 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the Circuit Clerk Agency Fund in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
6. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

7. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
11. There are no known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
12. There are no known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
13. There are no known related parties or related party relationships and transactions of which we are aware.
14. We have made available to you all financial records and related data.
15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
16. We have a process to track the status of audit findings and recommendations.
17. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
18. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
19. The Lake County Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
20. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

21. There are no:

- a. Violations or possible violations of federal, state, and local laws or regulations, provisions of contracts and grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
- b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

22. In regards to the financial statement preparation nonattest service performed by you, we have 1) made all management decisions and performed all management functions; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

This non attest service constitutes an audit under generally accepted auditing standards, including *Government Auditing Standards*.

23. The financial statements properly classify all activities.

24. Deposits and investment securities are properly classified as to risk.

25. With respect to the Detailed Schedule of Changes in Liabilities and Report J:

- a. We acknowledge our responsibility for presenting the Detailed Schedule of Changes in Liabilities and Report J in accordance with accounting principles generally accepted in the United States of America, and we believe the Detailed Schedule of Changes in Liabilities and Report J, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Detailed Schedule of Changes in Liabilities and Report J have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

26. With respect to the Circuit Clerk Audit Guidelines, amended January 2012 (the Guide): The Circuit Clerk management asserts that an evaluation has been performed and the office has materially complied with the following matters (Appendix D-2, of the Circuit Clerk Audit Guidelines, amended January 2012):

- 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 funds 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.

Sincerely,

Lake County Circuit Clerk

Signed: 

Keith S. Brin, Clerk of the Circuit Court

Signed: 

Tim Deadrick, Director of Financial Operations