

**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, 2013

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

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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

Report on the Financial Statements

We have audited the accompanying financial statements of the Lake County Circuit Clerk ("Circuit Clerk"), a department of Lake County, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements which collectively comprise the Lake County Circuit Clerk's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management 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.

Auditors' 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 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 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 auditors' 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 over financial reporting relevant to the Lake County Circuit Clerk'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 Lake County Circuit Clerk'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.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lake County Circuit Clerk as of November 30, 2013, and the changes in its assets and liabilities for the year then ended in accordance 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 Lake County Circuit Clerk and do not purport to, and do not, present fairly the financial position of Lake County, Illinois, as of November 30, 2013, the changes in its financial position or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that 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, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Detailed Schedule of Changes in Liabilities and Report J - Annual Financial Report are presented for purposes of additional analysis required by the Administrative Office of the Illinois Courts and are 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 Detailed Schedule of Changes in Liabilities and Report J - Annual Financial Report are fairly stated in all material respects, in relation to the financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2014 on our consideration of the Lake County 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 Lake County Circuit Clerk's internal control over financial reporting and compliance.

Baker Silly Vichow Krause, CP
Chicago, Illinois
March 7, 2014

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

AGENCY FUND BALANCE SHEET

As of November 30, 2013

ASSETS		
Cash and investments		<u>\$ 8,926,685</u>
TOTAL ASSETS		<u>\$ 8,926,685</u>
LIABILITIES		
Bond escrow		\$ 5,911,061
Due to other governments		2,537,394
Other liabilities		<u>478,230</u>
TOTAL LIABILITIES		<u>\$ 8,926,685</u>

See accompanying notes to financial statements.

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, 2013

	<u>Balance</u> <u>December 1</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>November 30</u>
ASSETS				
Cash and investments	\$ 9,582,560	\$ 46,125,223	\$ 46,781,098	\$ 8,926,685
TOTAL ASSETS	<u>\$ 9,582,560</u>	<u>\$ 46,125,223</u>	<u>\$ 46,781,098</u>	<u>\$ 8,926,685</u>
LIABILITIES				
Bond escrow	\$ 5,814,292	\$ 9,093,212	\$ 8,996,443	\$ 5,911,061
Due to Other Governments				
Due to county treasurer	1,464,508	17,718,532	17,936,527	1,246,513
Due to municipalities	655,294	8,299,043	8,357,742	596,595
Due to state agencies	608,729	9,123,959	9,038,402	694,286
Total Due to Other Governments	<u>2,728,531</u>	<u>35,141,534</u>	<u>35,332,671</u>	<u>2,537,394</u>
Other Liabilities				
Court held deposits	728,926	58,218	624,809	162,335
Crime Stoppers	6,988	68,690	73,799	1,879
Collection agency	28,915	453,278	451,855	30,338
Maintenance and child support	77,207	729,681	741,112	65,776
Maintenance and child support suspense	717	-	717	-
Refunds and miscellaneous	149,424	30,123	-	179,547
College-Lake County	47,560	550,487	559,692	38,355
Total Other Liabilities	<u>1,039,737</u>	<u>1,890,477</u>	<u>2,451,984</u>	<u>478,230</u>
TOTAL LIABILITIES	<u>\$ 9,582,560</u>	<u>\$ 46,125,223</u>	<u>\$ 46,781,098</u>	<u>\$ 8,926,685</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, 2013

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, 2013

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, 2013

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	\$ 8,926,685	\$ 10,689,161	Custodial credit risk
Total Cash	<u>\$ 8,926,685</u>	<u>\$ 10,689,161</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, 2013, the banks had pledged various government securities in the amount of \$9,436,640 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, 2013

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 5,814,292	\$ 9,093,212	\$ 8,996,443	\$ 5,911,061
Due to Other Governments:				
Due to county treasurer				
2% fee	2,768	35,365	35,434	2,699
Adoption	-	4,075	3,825	250
Alias summons	1,985	26,120	26,335	1,770
Abandoned property-clerk	89	490	579	-
Appearances	44,429	469,391	479,823	33,997
Arrestee medical fund	2,332	23,247	23,944	1,635
Bond fees	37,738	453,226	460,470	30,494
Building and zoning	2,004	16,731	17,977	758
Child Advocacy Center	1,801	18,614	19,665	750
Crime Victim Service	3,587	40,313	41,498	2,402
Kids Korner	14,889	183,370	185,050	13,209
Citations	5,840	75,385	77,250	3,975
Room/board reimbursement	100	3,210	2,550	760
Cond. Disch. Supervision-Probation	22,374	288,177	291,262	19,289
County cost fee	35,949	447,240	450,804	32,385
Trauma	723	9,368	9,371	720
Court Appointed Attorney	-	640	500	140
Court automation fee	104,998	1,275,385	1,289,778	90,605
Court security fee	129,392	1,556,766	1,573,039	113,119
Crime lab clerk fee	520	4,070	4,379	211
Parental Reimbursement	50	1,695	1,724	21
DNA test clerk's fee	466	5,085	5,211	340
Dockets	219,500	2,681,153	2,713,443	187,210
Document storage	45,289	546,939	553,549	38,679
Domestic battery clerk	7	59	60	6
Drug court fee	14,074	171,730	173,268	12,536
DUI Analysis - Clerk	-	60	50	10
DVAS	100	775	675	200
E-Citation Clerk	9,150	109,437	110,499	8,088
Electronic monitoring	14,575	207,871	209,799	12,647
Expungements	2,970	34,760	34,680	3,050
Face-it	235	1,101	1,336	-
Fine (County Street Value)	788	26,047	26,312	523
Criminal fines	27,279	262,670	270,963	18,986
Foreclosure prevention clerk fee	376	3,506	3,882	-
Forest preserve	-	2,217	2,070	147
GPS	-	3,440	2,700	740
Health Department	-	348	348	-
Hire Back Highway Safety - County	-	34,855	29,902	4,953
Interest earned	315	9,209	9,313	211
Judgment orders	24,294	349,682	354,714	19,262
Jury demand	14,827	167,539	166,397	15,969
Lake County Sheriff	77,279	902,494	914,444	65,329
Library	27,651	340,217	343,343	24,525
MEG	496	7,114	5,900	1,710
Mental Health Court	599	4,346	4,801	144
Monitored supervision	9,541	112,360	113,538	8,363
Multiple Drug Tests	-	85	10	75
Neutral site custody exchange	12,759	157,561	158,963	11,357
NSF/Misc. Income	6	425	156	275
Passports	4,350	61,425	60,450	5,325
Percentage on TR CV Cases - County	118,942	1,407,971	1,430,218	96,695
Postage	232	24,780	24,781	231
Pretrial bond supervision	7,550	87,475	90,043	4,982
Probation	101,881	1,069,269	1,100,759	70,391
Probation service op	18,671	308,813	302,497	24,987
Probation transfer	625	11,649	11,274	1,000
Public defender	29,417	343,067	350,033	22,451
Public service conversion	150	2,116	1,456	810
Public service supervision-probation	3,737	42,837	43,549	3,025
Record search	1,200	12,318	12,702	816
Sheriff's warrant fees	10,314	135,864	135,821	10,357
Single-drug test	150	120	245	25
Specialty court fee	29,081	349,432	352,903	25,610
States Attorney's	11,147	141,167	142,670	9,644
States Attorney Automation	4,324	63,733	63,102	4,955
States Attorney's cost bond	-	1,931	1,647	284
States Attorney's overweights	697	7,617	7,390	924

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2013

	Balance December 1	Increases	Decreases	Balance November 30
LIABILITIES				
Due to Other Governments (cont.):				
Due to county treasurer (cont.)				
Support fee	\$ 400	\$ 70,688	\$ 70,895	\$ 193
Therapy int monit fee	350	3,762	3,812	300
Traffic costs	144,680	1,665,242	1,691,765	118,157
Transcripts	20,755	310,785	308,138	23,402
URT	13,868	153,688	157,388	10,168
Water Patrol - Sheriff	2,724	48,056	48,467	2,313
Clerk Oper/Adm fund	25,119	318,764	318,939	24,944
Sub-totals	<u>1,464,508</u>	<u>17,718,532</u>	<u>17,936,527</u>	<u>1,246,513</u>
Due to Municipalities, Townships and Other				
Local Governments:				
Municipal fines	640,781	8,060,573	8,118,933	582,421
Townships	110	1,607	1,717	-
Court-ordered contributions	14,403	236,863	237,092	14,174
Sub-totals	<u>655,294</u>	<u>8,299,043</u>	<u>8,357,742</u>	<u>596,595</u>
Due to State Agencies:				
Northern IL State Crime Lab:				
DUI Fund - State police	140	840	840	140
Northern IL Crime Lab	4,581	39,565	42,566	1,580
State of Illinois:				
740S State DUI	57,275	697,285	699,906	54,654
Abandoned property	4,373	451,445	386,614	69,204
Arbitration	19,940	238,194	241,198	16,936
Camera grant fund	13,697	174,866	174,958	13,605
Capital projects	16,254	183,857	180,402	19,709
Child pornography	495	2,475	2,970	-
Conservation Police Operations	-	7,905	7,281	624
Crime victim assistance	69,379	1,032,517	1,024,062	77,834
Domestic battery	73	779	798	54
Domestic violence	100	12,466	11,567	999
Driver's education	45,917	547,818	552,610	41,125
Drug treatment	17,882	181,082	190,443	8,521
Fire prevention fund	7,498	94,967	95,977	6,488
Fire truck loan fund	7,515	94,976	96,019	6,472
Foreclosure Graduated Fund	-	147,112	121,366	25,746
Foreclosure prevention	18,424	177,029	185,065	10,388
Guardianship Advocacy Program	-	13,780	10,740	3,040
Hire Back-Hwy safety	125	25,537	20,406	5,256
LEADS maintenance	13,573	174,805	174,299	14,079
Percentage on TR CV Cases - State	51,924	617,353	626,974	42,303
Surcharge on fines	110,271	1,397,658	1,399,817	108,112
Perform enhancing sub	962	3,836	4,598	200
Parole Offender Support	-	20	-	20
Prescription Pill	-	4,878	4,662	216
Prison Review Board	1,806	21,328	21,583	1,551
Roadside Memorial	6,552	775,133	775,229	6,456
Sex Offender Investigation Fund	350	7,924	7,763	511
Sexual Assault Services Fund	184	4,285	3,929	540
State Police Merit Board Public Safety	-	304,225	271,104	33,121
St. Police Service	1,225	14,481	14,839	867
St. Police Service Drug	1,025	8,943	9,595	373
St. Police Ops	76,692	928,838	939,490	66,040
Spinal cord injury	647	9,164	9,019	792
Traffic Criminal Surcharge Fund	92	1,199	1,187	104
Trauma Center	29,006	365,307	366,160	28,153
Youth Drug Abuse Prevention - JDAF	262	8,682	8,768	176
State Police:				
DNA	8,396	109,004	109,737	7,663
Overweight St. Police	10,993	103,709	103,991	10,711
Overweight Tollway	1,153	1,585	2,738	-
Prison Review State	7,888	87,322	88,990	6,220
Criminal Justice Information System	-	268	256	12
Dept of Natural Resources	2,060	49,517	47,886	3,691
Sub-totals	<u>608,729</u>	<u>9,123,959</u>	<u>9,038,402</u>	<u>694,286</u>
Total Due to Other Governments	<u>2,728,531</u>	<u>35,141,534</u>	<u>35,332,671</u>	<u>2,537,394</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, 2013

	Balance December 1	Increases	Decreases	Balance November 30
LIABILITIES				
Other Liabilities:				
Court held deposits	\$ 728,926	\$ 58,218	\$ 624,809	\$ 162,335
Crime Stoppers	6,988	68,690	73,799	1,879
Collection agency - H&H	28,915	453,278	451,855	30,338
Maintenance and child support	77,207	729,681	741,112	65,776
Maintenance and child support suspense	717	-	717	-
Refunds and miscellaneous	149,424	30,123	-	179,547
College-Lake County	47,560	550,487	559,692	38,355
Total Other Liabilities	<u>1,039,737</u>	<u>1,890,477</u>	<u>2,451,984</u>	<u>478,230</u>
TOTAL LIABILITIES	<u>\$ 9,582,560</u>	<u>\$ 46,125,223</u>	<u>\$ 46,781,098</u>	<u>\$ 8,926,685</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
19TH JUDICIAL CIRCUIT, LAKE COUNTY
FISCAL YEAR ENDING NOVEMBER 30, 2013

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$5,541,349.30
<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	\$1,275,384.67
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$70,687.98
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$546,939.26
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$318,764.04
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$109,436.32
G OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$8,879.13	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$7,188.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$16,067.13
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$7,878,628.70

PART II - COST OF OPERATING CLERK'S OFFICE**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$119,325.96
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$5,410,664.00
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	142	
	(ii) PART TIME:	16	

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

SECTION A (1,2) TOTAL \$5,529,989.96

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			\$263,299.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION B (1,2) TOTAL \$263,299.00

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			\$104,002.00

SECTION C (1,2) TOTAL \$104,002.00

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$1,358,085.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION D (1,2) TOTAL \$1,358,085.00

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 \$2,791,827.00

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

\$10,047,202.96

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

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$744,677.98		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$46,938,841.27		
		SECTION A TOTAL	\$47,683,519.25
			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	\$8,043,689.05		
b. DRUG FINES	\$14,917.69		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$0.00		
	SUBTOTAL 1-a,b,c,d,e	\$8,058,606.74	

1.1) DRUG TASK FORCE		\$15,783.50	
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2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$1,607.14		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$1,607.14	

		TOTAL	\$8,075,997.38
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(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

3) COUNTY

a. CRIMINAL FINES	\$262,670.27		
b. TRAFFIC FINES	\$1,686,970.08		
c. DRUG FINES	\$26,047.07		
d. CRIME LABORATORY FUND	\$39,565.48		
e. CRIME LABORATORY DUI FUND	\$840.00		
f. COUNTY BOATING FUND	\$47,922.30		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$2,116,726.82		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$4,180,742.02	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

	SUBTOTAL SECTION B (1,1.1,2,3)	\$12,256,739.40
		THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$46,160.65
2. ROAD FUND (OVERWEIGHTS)	\$103,708.68
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$1,584.88
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$0.00
6. STATE POLICE DUI FUND	\$0.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$1,032,517.48
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,199.00
9. DRIVERS EDUCATION FUND	\$547,818.14
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$12,466.14
11. DRUG TREATMENT FUND	\$181,081.55
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$4,285.00
14. TRAUMA CENTER FUND	\$365,307.10
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$617,353.25
17. GENERAL REVENUE FUND	\$680,296.30
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$0.00
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS 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	\$9,163.85
36. FIRE PREVENTION FUND	\$94,966.74
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$174,805.23
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$109,003.83
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$36.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$451,444.56
45. LUMP SUM SURCHARGE*	\$1,572,524.16
SUBTOTAL 4 (1-45)	\$ 6,005,722.54

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) \$12,256,739.40
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$6,005,722.54
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$2,475.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$183,857.06
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		\$94,975.53
54. FORECLOSURE PREVENTION PROGRAM FUND		\$177,029.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND		\$147,112.00
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		\$21,328.00
63. ROADSIDE MEMORIAL FUND		\$77,513.06
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$14,481.45
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$7,923.76
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$928,837.90
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$87,322.15
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$25,537.00
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$7,905.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$4,878.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$268.00
78. STATE POLICE SERVICES FUND		\$8,943.08
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$304,224.76
80. GUARDIANSHIP AND ADVOCACY FUND		\$13,780.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$8,811.00
	SUBTOTAL 4 (46-999)	\$2,117,421.75
	SUBTOTAL 4 (1-999)	\$8,123,144.29
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 20,379,883.69
		THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$141,167.32	
(b) RECORDS AUTOMATION FUND	\$63,732.69	
	SUBTOTAL (1-a,b)	\$204,900.01
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$1,038,357.48	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$1,556,766.31	
	SUBTOTAL (2-a,b)	\$2,595,123.79
3. COUNTY LAW LIBRARY FUND		\$340,217.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$20,970.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$447,240.13
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$328,892.28	
(b) JUVENILE REPRESENTATION	\$14,814.88	
	SUBTOTAL (6 -a,b)	\$343,707.16
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$668,084.30
9. PROBATION AND COURT SERVICES FUND		\$1,964,784.83
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$210,094.00	
(b) REJECTION OF AWARD	\$23,900.00	
	SUBTOTAL (11-a,b)	\$233,994.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$207,870.60
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$3,800.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$3,800.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUJ)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$543,520.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$23,246.54
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$183,370.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$157,561.00
22. OTHER (ITEMIZE ON ATTACHMENT E)		\$0.00
	SECTION C TOTAL	\$7,938,389.36
	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)		\$1,497,053.39
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$3,210.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$3,210.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$1,695.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$68,689.70
8. REFUND AND RETURNS		
a. BAIL	\$4,808,854.08	
b. OTHER	\$157,016.86	
	SUBTOTAL (8-a,b)	\$4,965,870.94
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$1,933.50

SECTION D TOTAL \$6,538,452.53
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$47,683,519.25
SECTION B TOTAL (FROM PAGE 5)	\$20,379,883.69
SECTION C TOTAL (FROM PAGE 6)	\$7,938,389.36
SECTION D TOTAL (FROM PAGE 7)	\$6,538,452.53
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$82,540,244.83

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES NO

Please indicate the Month your fiscal year ends.

MONTH:

ATTACHMENT B

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
ANTIOCH	\$139,809.61	\$5,312.50	\$0.00	\$0.00	\$0.00	\$145,122.11
BANNOCKBURN	\$64,306.33	\$250.00	\$0.00	\$0.00	\$0.00	\$64,556.33
BARRINGTON	\$1,387.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,387.00
BEACH PARK	\$27,935.02	\$0.00	\$0.00	\$0.00	\$0.00	\$27,935.02
BEACH PARK CODE ENFORCEMENT	\$354.00	\$0.00	\$0.00	\$0.00	\$0.00	\$354.00
BUFFALO GROVE-STATE	\$24,842.74	\$0.00	\$0.00	\$0.00	\$0.00	\$24,842.74
BUFFALO GROVE-VILLAGE	\$615,249.95	\$0.00	\$0.00	\$0.00	\$0.00	\$615,249.95
DEER PARK	\$113,701.51	\$0.00	\$0.00	\$0.00	\$0.00	\$113,701.51
DEERFIELD	\$281,152.05	\$100.51	\$0.00	\$0.00	\$0.00	\$281,252.56
FOX LAKE	\$152,452.06	\$0.00	\$0.00	\$0.00	\$0.00	\$152,452.06
GRAYSLAKE	\$131,220.80	\$30.00	\$0.00	\$0.00	\$0.00	\$131,250.80
GREAT LAKES	\$2,013.89	\$0.00	\$0.00	\$0.00	\$0.00	\$2,013.89
GREEN OAKS	\$12,227.01	\$0.00	\$0.00	\$0.00	\$0.00	\$12,227.01
GURNEE	\$551,700.51	\$750.00	\$0.00	\$0.00	\$0.00	\$552,450.51
HAINESVILLE	\$4,416.92	\$0.00	\$0.00	\$0.00	\$0.00	\$4,416.92
HAWTHORN WOODS	\$110,676.63	\$0.00	\$0.00	\$0.00	\$0.00	\$110,676.63
HIGHLAND PARK	\$403,527.55	\$975.00	\$0.00	\$0.00	\$0.00	\$404,502.55
HIGHWOOD	\$69,509.69	\$0.00	\$0.00	\$0.00	\$0.00	\$69,509.69
ISLAND LAKE	\$85,280.32	\$0.00	\$0.00	\$0.00	\$0.00	\$85,280.32
KILDEER	\$74,284.69	\$0.00	\$0.00	\$0.00	\$0.00	\$74,284.69
LAKE BARRINGTON	\$19,163.39	\$0.00	\$0.00	\$0.00	\$0.00	\$19,163.39
LAKE BLUFF	\$76,028.06	\$0.00	\$0.00	\$0.00	\$0.00	\$76,028.06
LAKE FOREST	\$161,795.79	\$0.00	\$0.00	\$0.00	\$0.00	\$161,795.79
LAKE VILLA	\$193,966.04	\$117.50	\$0.00	\$0.00	\$0.00	\$194,083.54
LAKE ZURICH	\$358,468.07	\$200.00	\$0.00	\$0.00	\$0.00	\$358,668.07
LAKEMOOR	\$684.38	\$0.00	\$0.00	\$0.00	\$0.00	\$684.38
LIBERTYVILLE	\$294,785.32	\$0.00	\$0.00	\$0.00	\$0.00	\$294,785.32
LINCOLNSHIRE	\$313,994.74	\$0.50	\$0.00	\$0.00	\$0.00	\$313,995.24
LINDENHURST	\$132,651.93	\$250.00	\$0.00	\$0.00	\$0.00	\$132,901.93
LONG GROVE	\$71,440.44	\$0.00	\$0.00	\$0.00	\$0.00	\$71,440.44
METTAWA	\$50,984.70	\$0.00	\$0.00	\$0.00	\$0.00	\$50,984.70
MUNDELEIN	\$530,778.70	\$1,614.81	\$0.00	\$0.00	\$0.00	\$532,393.51
NORTH BARRINGTON	\$21,674.15	\$0.00	\$0.00	\$0.00	\$0.00	\$21,674.15
NORTH CHICAGO	\$204,404.31	\$325.00	\$0.00	\$0.00	\$0.00	\$204,729.31
OLD MILL CREEK	\$461.50	\$0.00	\$0.00	\$0.00	\$0.00	\$461.50
PARK CITY	\$235,504.19	\$0.00	\$0.00	\$0.00	\$0.00	\$235,504.19
PORT BARRINGTON	\$560.50	\$0.00	\$0.00	\$0.00	\$0.00	\$560.50
RIVERWOODS	\$169,902.42	\$0.00	\$0.00	\$0.00	\$0.00	\$169,902.42
ROUND LAKE	\$154,646.02	\$0.00	\$0.00	\$0.00	\$0.00	\$154,646.02
ROUND LAKE BEACH	\$312,287.88	\$1,940.69	\$0.00	\$0.00	\$0.00	\$314,228.57
ROUND LAKE HEIGHTS	\$79,752.68	\$0.00	\$0.00	\$0.00	\$0.00	\$79,752.68
ROUND LAKE PARK	\$200,591.99	\$248.19	\$0.00	\$0.00	\$0.00	\$200,840.18
THIRD LAKE	\$9,587.69	\$0.00	\$0.00	\$0.00	\$0.00	\$9,587.69
TOWER LAKES	\$39,706.06	\$0.00	\$0.00	\$0.00	\$0.00	\$39,706.06
VERNON HILLS	\$294,201.95	\$50.00	\$0.00	\$0.00	\$0.00	\$294,251.95
VOLO	\$49,700.63	\$0.00	\$0.00	\$0.00	\$0.00	\$49,700.63
WADSWORTH	\$1,364.51	\$0.00	\$0.00	\$0.00	\$0.00	\$1,364.51
WAUCONDA	\$207,736.15	\$0.00	\$0.00	\$0.00	\$0.00	\$207,736.15
WAUKEGAN	\$633,224.17	\$2,287.88	\$0.00	\$0.00	\$0.00	\$635,512.05
WHEELING	\$6.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.00
WINTHROP HARBOR	\$139,596.31	\$0.00	\$0.00	\$0.00	\$0.00	\$139,596.31
ZION	\$217,990.10	\$465.11	\$0.00	\$0.00	\$0.00	\$218,455.21
FOX WATERWAY AGENCY	\$1,350.79	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.79
TOWNSHIP OF BENTON	\$9.35	\$0.00	\$0.00	\$0.00	\$0.00	\$9.35
TOWNSHIP OF CUBA	\$40.50	\$0.00	\$0.00	\$0.00	\$0.00	\$40.50
TOWNSHIP OF NEWPORT	\$40.50	\$0.00	\$0.00	\$0.00	\$0.00	\$40.50
TOWNSHIP OF SHIELDS	\$164.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164.00
TOWNSHIP OF WARREN	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00
LKC Enforcement/MEG	\$0.00	\$15,783.50	\$0.00	\$0.00	\$0.00	\$15,783.50
SUBTOTALS	\$8,045,296.19	\$30,701.19	\$0.00	\$0.00	\$0.00	

(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS

\$8,075,997.38

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

DESCRIPTION	AMOUNT
ANIMAL CARE AND CONTROL	\$2.00
BARTLETT	\$70.00
COLES COUNTY SHERIFF	\$70.00
COOK COUNTY SHERIFF	\$140.00
DUPAGE COUNTY SHERIFF	\$490.00
ERROR	\$4.00
GLENDALE HEIGHTS	\$70.00
KANE COUNTY SHERIFF	\$70.00
MCHENRY COUNTY SHERIFF	\$350.00
MCLEAN COUNTY SHERIFF	\$70.00
MOUNDS	\$70.00
OAKBROOK TERRACE	\$70.00
OSWEGO POLICE DEPARTMENT	\$70.00
ROSELLE POLICE DEPARTMENT	\$70.00
TINLEY PARK	\$70.00
VILLA PARK	\$70.00
WHEATON	\$70.00
WOOD DALE POLICE DEPARTMENT	\$70.00
DEA	\$37.50
ATTACHMENT F TOTAL	\$1,933.50

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, 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, 2013

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 Statements.

REQUIRED COMMUNICATION BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

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*

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, 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated March 7, 2014.

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.

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 2013-1 through 2013-4.

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

ITEM 2013-1 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 documented 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. Bank reconciliations will be reviewed by the Director of Financial Operations on a monthly basis.

ITEM 2013 -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, 2013, the amount of bonds held in escrow was approximately \$5.9 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.

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

ITEM 2013 –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 2013 –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.

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

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*.

Circuit Clerk's Responses to Findings

The Circuit Clerk's responses to the findings identified in our audit were not subjected to the auditing procedures applied in an audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

Baker Silly Verchow Krause, CP

Chicago, Illinois
March 7, 2014

REPORT ON COMPLIANCE WITH ILLINOIS CIRCUIT CLERK STATUTE LISTING
CRITERIA AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Report on Compliance with Circuit Clerk Statute Listing Criteria

We have examined the Lake County Circuit Clerk's compliance with Circuit Clerk statute listing criteria (listed as items A through E below) for the year ended November 30, 2013.

- 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. Whether 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

Management is responsible for compliance with the requirements of laws and regulations applicable to the Office of the Circuit Clerk.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above.

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

Auditor's Responsibility (cont.)

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; 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 on compliance with the requirements referred to above. However, our examination does not provide a legal determination of the Lake County Circuit Clerk's compliance.

Opinion

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, 2013.

Report on 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not 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 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 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 material noncompliance with a type of compliance requirement 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 2013-1 INTERNAL CONTROLS

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

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

ITEM 2013-1 INTERNAL CONTROLS (cont.)

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 documented 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. Bank reconciliations will be reviewed by the Director of Financial Operations on a monthly basis

ITEM 2013 -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, 2013, 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.

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

ITEM 2013 –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 2013 –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 2013-4 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.

Circuit Clerk's Response to Findings

The Circuit Clerk's responses to the internal control over compliance findings identified by our attestation procedures were not subjected to the attestation procedures applied and, accordingly, we express no opinion on the responses.

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 our testing based on the compliance requirements of the Clerk of Courts Act. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP
Chicago, Illinois
March 7, 2014

REQUIRED COMMUNICATION BY THE AUDITOR TO 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 Circuit Clerk (Circuit Clerk), a department of Lake County, Illinois, as of November 30, 2013, and have issued our report thereon dated March 7, 2014. 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 Clerks of Courts 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 December 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 the Lake County Circuit Clerk are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. 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, 2013, 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.

The nonaudit services do not 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 Silly Vrechow Krause, CPA

Chicago, Illinois
March 7, 2014

MANAGEMENT REPRESENTATIONS



Keith S. Brin
CLERK OF THE CIRCUIT COURT
OFFICE OF THE CLERK OF THE CIRCUIT COURT
Lake County Courthouse
18 North County Street
Waukegan Illinois 60085-4369
(847) 377-3380

March 7, 2014

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, 2013 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.

Financial Statements

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. The financial statements include all properly classified funds of the Circuit Clerk required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
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 other 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. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
7. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. 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.

Information Provided

8. 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 financial records and related data, 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.
9. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
10. 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.
11. 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.
12. There are no known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, or contracts, or abuse, whose effects should be considered when preparing financial statements.
13. There are no known related parties or related party relationships and transactions of which we are aware.

Other

14. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
15. The Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

16. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts 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.

17. There are no:

- a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting and amending budgets), provisions of contracts, 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.

18. In regards to the financial statement non-attest 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.

None of these non-attest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

19. The Lake County Circuit Clerk has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

20. Deposits and investment securities are properly classified as to risk, and investments are properly valued. Collateralization agreements with financial institutions, if any, have been properly disclosed.

21. With respect to the supplementary information, (SI):

- a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, 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 SI 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.
- b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

22. With respect to the Circuit Clerk Audit Guidelines, amended January 2013 (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 2013):

- 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.

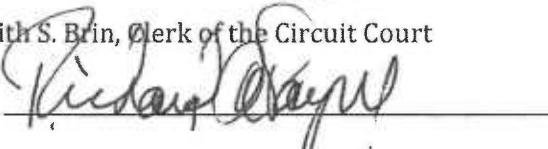
- d. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- e. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.
- f. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth by the State of Illinois Administrative Office of the Illinois Courts (AOIC), relating to the processing of fines, fees, and costs, and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of these laws, including the results of other audits or program reviews.
- g. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- h. We have made available to you all documentation related to the compliance requirements, including information related to the Guide and the AOIC.

Sincerely,

Lake County Circuit Clerk

Signed:  _____

Keith S. Brin, Clerk of the Circuit Court

Signed:  _____

Richard Payne, Director of Financial Operations