

**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, 2014

**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, 2014, 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, 2014, and the changes in 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, 2014, 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 February 27, 2015 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 Tilly Virchow Krause, LLP

Chicago, Illinois
February 27, 2015

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

AGENCY FUND BALANCE SHEET

As of November 30, 2014

ASSETS

Cash and investments \$ 9,584,168

TOTAL ASSETS \$ 9,584,168

LIABILITIES

Bond escrow \$ 6,704,963

Due to other governments 2,269,325

Other liabilities 609,880

TOTAL LIABILITIES \$ 9,584,168

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, 2014

	Balance December 1	Increases	Decreases	Balance November 30
ASSETS				
Cash and investments	\$ 8,926,685	\$ 44,617,140	\$ 43,959,657	\$ 9,584,168
TOTAL ASSETS	<u>\$ 8,926,685</u>	<u>\$ 44,617,140</u>	<u>\$ 43,959,657</u>	<u>\$ 9,584,168</u>
LIABILITIES				
Bond escrow	\$ 5,911,061	\$ 10,053,150	\$ 9,259,248	\$ 6,704,963
Due to Other Governments				
Due to county treasurer	1,246,513	17,207,003	17,266,801	1,186,715
Due to municipalities	596,595	7,504,713	7,590,414	510,894
Due to state agencies	694,286	8,357,461	8,480,031	571,716
Total Due to Other Governments	<u>2,537,394</u>	<u>33,069,177</u>	<u>33,337,246</u>	<u>2,269,325</u>
Other Liabilities				
Court held deposits	162,335	271,380	195,853	237,862
Crime Stoppers	1,879	82,115	78,038	5,956
Collection agency	30,338	537,722	537,676	30,384
Metra	-	1,058	766	292
Maintenance and child support	65,776	133,458	101,381	97,853
Refunds and miscellaneous	179,547	21,939	-	201,486
College-Lake County	38,355	447,141	449,449	36,047
Total Other Liabilities	<u>478,230</u>	<u>1,494,813</u>	<u>1,363,163</u>	<u>609,880</u>
TOTAL LIABILITIES	<u>\$ 8,926,685</u>	<u>\$ 44,617,140</u>	<u>\$ 43,959,657</u>	<u>\$ 9,584,168</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, 2014

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 expenditures 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, 2014

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, 2014

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	\$ 9,584,168	\$ 10,629,829	Custodial credit risk
Total Cash	<u>\$ 9,584,168</u>	<u>\$ 10,629,829</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, 2014, the banks had pledged various government securities in the amount of \$9,758,479 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, 2014

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 5,911,061	\$ 10,053,150	\$ 9,259,248	\$ 6,704,963
Due to Other Governments:				
Due to County Treasurer				
2% fee	2,699	31,053	31,556	2,196
Adoption	250	5,000	5,250	-
Alias summons	1,770	32,260	31,705	2,325
Collection fees	-	44,202	42,940	1,262
Appearances	33,997	404,976	410,993	27,980
Arrestee medical fund	1,635	24,258	24,306	1,587
Bond fees	30,494	481,475	480,721	31,248
Building and zoning	758	16,627	16,840	545
Child advocacy center	750	43,335	41,772	2,313
Crime victim service	2,402	43,677	43,134	2,945
Kids korner	13,209	173,699	174,742	12,166
Citations	3,975	66,775	66,030	4,720
Room/board reimbursement	760	17,202	17,462	500
Cond. disch. supervision-probation	19,289	265,122	267,411	17,000
County cost fee	32,385	418,267	422,001	28,651
Trauma	720	8,854	8,954	620
Court appointed attorney	140	269	359	50
Court automation fee	90,605	1,155,267	1,164,908	80,964
Court security fee	113,119	1,421,777	1,433,061	101,835
Crime lab clerk fee	211	4,752	4,645	318
Parental reimbursement	21	2,930	2,701	250
DNA test clerk's fee	340	4,966	5,001	305
Dockets	187,210	2,462,839	2,477,650	172,399
Document storage	38,679	494,535	498,815	34,399
Domestic battery clerk	6	84	85	5
Drug court fee	12,536	169,036	170,234	11,338
DUI analysis - clerk	10	100	90	20
DVAS	200	881	981	100
E-Citation clerk	8,088	97,993	98,818	7,263
Electronic monitoring	12,647	174,719	175,058	12,308
Expungements	3,050	37,027	37,607	2,470
Enhanced public access	-	13,745	13,505	240
Fine (county street value)	523	19,199	18,676	1,046
Criminal fines	18,986	258,465	260,986	16,465
Forest preserve	147	945	1,092	-
GPS	740	4,080	4,820	-
Foreclosure mediation program	-	272,625	254,125	18,500
Health department	-	343	216	127
Hire back highway safety - county	4,953	78,971	75,691	8,233
Interest earned	211	6,387	6,101	497
Judgment orders	19,262	324,356	320,202	23,416
Jury demand	15,969	166,805	168,650	14,124
Lake county sheriff	65,329	828,836	840,737	53,428
Library	24,525	321,947	323,878	22,594
MEG	1,710	14,982	15,588	1,104
Mental health court	144	3,082	3,091	135
Monitored supervision	8,363	115,009	115,631	7,741
Multiple drug tests	75	149	224	-
Neutral site custody exchange	11,357	149,189	150,070	10,476
NSF/Misc. income	275	125	375	25
Passports	5,325	66,900	67,500	4,725
Percentage on TR CV cases - county	96,695	1,242,351	1,253,016	86,030
Postage	231	32,651	32,571	311
Pretrial bond supervision	4,982	91,882	90,029	6,835
Probation	70,391	1,212,303	1,202,959	79,735
Probation service op	24,987	314,564	316,264	23,287
Probation transfer	1,000	9,465	9,715	750
Public defender	22,451	358,327	356,030	24,748
Public service conversion	810	2,425	3,135	100
Public service supervision-probation	3,025	45,389	44,797	3,617
Record search	816	9,756	9,660	912
Sheriff's warrant fees	10,357	132,709	134,253	8,813
Single-drug test	25	578	603	-
Specialty court fee	25,610	315,402	317,812	23,200
States attorney's	9,644	132,674	133,461	8,857
States attorney automation	4,955	60,795	61,226	4,524
States attorney's cost bond	284	283	567	-

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

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2014

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to County Treasurer (cont.)				
States attorney's overweights	\$ 924	\$ 9,515	\$ 10,353	\$ 86
Support fee	193	87,432	87,485	140
Therapy int monit fee	300	2,873	3,173	-
Traffic costs	118,157	1,566,267	1,564,992	119,432
Transcripts	23,402	308,296	312,606	19,092
URT	10,168	173,471	172,320	11,319
Water patrol - sheriff	2,313	48,327	49,992	648
Hulse - face-it	-	510	-	510
Clerk oper/adm fund	24,944	298,661	302,794	20,811
Sub-totals	<u>1,246,513</u>	<u>17,207,003</u>	<u>17,266,801</u>	<u>1,186,715</u>
Due to Municipalities, Townships and Other				
Local Governments:				
Municipal fines	582,421	7,249,496	7,335,890	496,027
Townships	-	1,505	1,505	-
Court-ordered contributions	14,174	253,712	253,019	14,867
Sub-totals	<u>596,595</u>	<u>7,504,713</u>	<u>7,590,414</u>	<u>510,894</u>
Due to State Agencies:				
Northern IL state crime lab:				
DUI fund - state police	140	1,372	1,316	196
Northern IL crime lab	1,580	46,164	44,887	2,857
State of Illinois:				
740S state DUI	54,654	687,275	700,240	41,689
Abandoned property	69,204	702,774	724,615	47,363
Arbitration	16,936	227,604	228,672	15,868
Camera grant fund	13,605	154,673	157,589	10,689
Capital projects	19,709	167,401	175,091	12,019
Conservation police operations	624	8,172	8,064	732
Crime victim assistance	77,834	1,042,606	1,046,417	74,023
Domestic battery	54	1,007	1,006	55
Domestic violence shelter service	999	13,364	13,937	426
Driver's education	41,125	474,028	482,512	32,641
Drug treatment	8,521	191,190	186,610	13,101
Fire prevention fund	6,488	78,072	79,614	4,946
Fire truck loan fund	6,472	78,110	79,659	4,923
Foreclosure graduated fund	25,746	267,274	275,030	17,990
Foreclosure prevention	10,388	107,996	111,132	7,252
Guardianship advocacy program	3,040	53,010	52,630	3,420
Hire back-hwy safety	5,256	38,454	41,800	1,910
LEADS maintenance	14,079	160,018	162,851	11,246
Meth law enforcement	-	100	100	-
Percentage on TR CV cases - state	42,303	544,354	548,747	37,910
Surcharge on fines	108,112	1,231,976	1,255,029	85,059
Perform enhancing sub	200	1,411	1,561	50
Parole offender support	20	-	20	-
Prescription pill	216	6,671	6,425	462
Prison review board	1,551	18,541	18,754	1,338
Roadside memorial	6,456	77,033	78,762	4,727
Sex offender investigation fund	511	10,170	10,131	550
Sexual assault services fund	540	6,081	6,441	180
State police merit board public safety	33,121	431,103	431,882	32,342
St. police service	867	15,630	15,564	933
St. police service drug	373	10,242	9,929	686
St. police ops	66,040	830,870	838,435	58,475
Spinal cord injury	792	9,127	9,313	606
Traffic criminal surcharge fund	104	1,408	1,436	76
Trauma center	28,153	347,154	351,617	23,690
Youth drug abuse prevention - JDAF	176	6,400	6,227	349
State Police:				
DNA	7,663	114,619	115,376	6,906
Overweight st. police	10,711	72,432	79,273	3,870
Overweight tollway	-	96	96	-
Prison review state	6,220	69,041	69,181	6,080
Criminal justice information system	12	4,842	4,829	25
Dept of natural resources	3,691	47,596	47,231	4,056
Sub-totals	<u>694,286</u>	<u>8,357,461</u>	<u>8,480,031</u>	<u>571,716</u>
Total Due to Other Governments	<u>2,537,394</u>	<u>33,069,177</u>	<u>33,337,246</u>	<u>2,269,325</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, 2014

	<u>Balance December 1</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance November 30</u>
LIABILITIES				
Other Liabilities:				
Court held deposits	\$ 162,335	\$ 271,380	\$ 195,853	\$ 237,862
Crime stoppers	1,879	82,115	78,038	5,956
Collection agency - H&H	30,338	537,722	537,676	30,384
Metra	-	1,058	766	292
Maintenance and child support	65,776	133,458	101,381	97,853
Refunds and miscellaneous	179,547	21,939	-	201,486
College-lake county	<u>38,355</u>	<u>447,141</u>	<u>449,449</u>	<u>36,047</u>
Total Other Liabilities	<u>478,230</u>	<u>1,494,813</u>	<u>1,363,163</u>	<u>609,880</u>
TOTAL LIABILITIES	<u>\$ 8,926,685</u>	<u>\$ 44,617,140</u>	<u>\$ 43,959,657</u>	<u>\$ 9,584,168</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
19TH JUDICIAL CIRCUIT, LAKE COUNTY
FISCAL YEAR ENDING NOVEMBER 30, 2014

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$4,869,547.51
<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	\$1,155,228.25
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$64,692.40
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$494,509.89
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$298,160.68
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$97,992.59
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS		\$6,386.91
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE		\$15,588.00
(3) OTHER		\$0.00
	SECTION G (1,2,3) TOTAL	\$21,974.91
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$7,002,106.23

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

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$121,712.50	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$5,443,842.23	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	143	
	(ii) PART TIME:	9	

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

SECTION A (1,2) TOTAL \$5,565,554.73

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		\$295,644.00	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION B (1,2) TOTAL \$295,644.00

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		\$106,315.27	

SECTION C (1,2) TOTAL \$106,315.27

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND		\$1,564,331.00	
(2) PAID FROM COUNTY GENERAL FUND		\$0.00	

SECTION D (1,2) TOTAL \$1,564,331.00

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 \$7,078.00

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 \$2,839,647.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$10,378,570.00

**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.)	\$133,457.98		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$48,897,503.52		
		SECTION A TOTAL	\$49,030,961.50
			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	\$7,240,471.93		
b. DRUG FINES	\$8,910.38		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$0.00		
		SUBTOTAL 1-a,b,c,d,e	\$7,249,382.31

1.1) DRUG TASK FORCE \$14,982.46

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

a. ALL EXCEPT DRUG FINES	\$1,504.87		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
		SUBTOTAL 2-a,b,c	\$1,504.87

TOTAL \$7,265,869.64

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

3) COUNTY

a. CRIMINAL FINES	\$258,465.48		
b. TRAFFIC FINES	\$1,591,410.70		
c. DRUG FINES	\$19,199.28		
d. CRIME LABORATORY FUND	\$46,164.08		
e. CRIME LABORATORY DUI FUND	\$1,371.62		
f. COUNTY BOATING FUND	\$48,199.41		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$2,079,283.71		
		SUBTOTAL 3-a,b,c,d,e,f,g	\$4,044,094.28

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$11,309,963.92
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$47,595.60
2. ROAD FUND (OVERWEIGHTS)	\$72,842.10
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$97.88
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	\$1,042,589.85
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,408.00
9. DRIVERS EDUCATION FUND	\$474,016.44
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$13,364.49
11. DRUG TREATMENT FUND	\$191,190.34
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$6,081.00
14. TRAUMA CENTER FUND	\$347,148.83
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$544,338.84
17. GENERAL REVENUE FUND	\$666,755.54
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	\$9,127.33
36. FIRE PREVENTION FUND	\$78,071.55
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	\$155,010.70
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$114,618.99
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$18.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$702,774.22
45. LUMP SUM SURCHARGE*	\$1,386,625.23
SUBTOTAL 4 (1-45)	\$ 5,853,674.93

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) \$11,309,963.92
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$5,853,674.93
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$2,370.10
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$167,401.10
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		\$78,110.47
54. FORECLOSURE PREVENTION PROGRAM FUND		\$107,996.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND		\$267,274.00
56. ILLINOIS ANIMAL ABUSE FUND		\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND		\$0.00
58. ILLINOIS RACING BOARD		\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND		\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND		\$100.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$18,540.62
63. ROADSIDE MEMORIAL FUND		\$77,033.20
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$15,630.37
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$10,169.62
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$830,356.08
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$69,041.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$42,923.25
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$8,172.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$6,671.38
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$372.50
78. STATE POLICE SERVICES FUND		\$10,242.49
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$431,102.92
80. GUARDIANSHIP AND ADVOCACY FUND		\$53,010.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$7,392.29
	SUBTOTAL 4 (46-999)	\$2,203,909.39
	SUBTOTAL 4 (1-999)	\$8,057,584.32
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 19,367,548.24
		THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$142,472.32	
(b) RECORDS AUTOMATION FUND	\$60,795.07	
	SUBTOTAL (1-a,b)	\$203,267.39
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$1,028,505.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$1,421,750.44	
	SUBTOTAL (2-a,b)	\$2,450,255.44
3. COUNTY LAW LIBRARY FUND		\$321,947.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$21,220.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$418,252.01
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$343,173.23	
(b) JUVENILE REPRESENTATION	\$15,423.54	
	SUBTOTAL (6 -a,b)	\$358,596.77
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$604,164.97
9. PROBATION AND COURT SERVICES FUND		\$2,103,916.55
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$198,904.00	
(b) REJECTION OF AWARD	\$23,600.00	
	SUBTOTAL (11-a,b)	\$222,504.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$174,719.30
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$950.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$950.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$444,700.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$24,258.36
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$173,699.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$149,189.00
22. OTHER (ITEMIZE ON ATTACHMENT E)		\$588,026.99
	SECTION C TOTAL	\$8,259,666.78
	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)		\$1,438,357.11
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$17,202.44	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$17,202.44
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$2,930.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$47,628.00
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"		\$82,115.25
8. REFUND AND RETURNS		
a. BAIL	\$5,184,312.80	
b. OTHER	\$165,180.66	
	SUBTOTAL (8-a,b)	\$5,349,493.46
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.)		\$7,139.85

SECTION D TOTAL \$6,944,866.11
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$49,030,961.50
SECTION B TOTAL (FROM PAGE 5)	\$19,367,548.24
SECTION C TOTAL (FROM PAGE 6)	\$8,259,666.78
SECTION D TOTAL (FROM PAGE 7)	\$6,944,866.11
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$83,603,042.63

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

YES NO

Please indicate the Month your fiscal year ends.

MONTH:

ATTACHMENT A

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

DESCRIPTION	AMOUNT
Office Supplies	\$165,677.00
Books & Periodicals	\$1,328.00
Operational Supplies	\$630.00
Gasoline	\$1,203.00
Auto Repairs & Maintenance	\$12.00
Mileage Reimbursement	\$3,083.00
Trips & Training	\$11,591.00
Dues & Subscriptions	\$3,517.00
Cell Phone Allowance	\$900.00
Motor Vehicle Maintenance & Repairs	\$174.00
Office Equip Maintenance & Repairs	\$32,822.00
Equipment Rental	\$17,853.00
Bank Service Charges	\$3,243.00
Miscellaneous Contractual Services	\$24,140.00
H/L/D Employee Benefits	\$1,534,232.00
Retirement Benefits/FICA	\$416,207.00
Retirement Benefits/IMRF	\$621,028.00
All Other Miscellaneous	\$2,007.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT A TOTAL	\$2,839,647.00

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	CRIME			OTHER	TOTALS
	EXCEPT DRUG	DRUG	LAB	LAB DUI		
ANTIOCH	\$120,018.20	\$250.00	\$0.00	\$0.00	\$0.00	\$120,268.20
BANNOCKBURN	\$60,651.02	\$500.00	\$0.00	\$0.00	\$0.00	\$61,151.02
BARRINGTON	\$2,558.87	\$25.00	\$0.00	\$0.00	\$0.00	\$2,583.87
BARRINGTON HILLS	\$2.00		\$0.00	\$0.00	\$0.00	\$2.00
BEACH PARK	\$28,312.77		\$0.00	\$0.00	\$0.00	\$28,312.77
BEACH PARK CODE ENFORCE	\$77.00		\$0.00	\$0.00	\$0.00	\$77.00
BUFFALO GROVE	\$37.00		\$0.00	\$0.00	\$0.00	\$37.00
BUFFALO GROVE-STATE	\$41,619.94		\$0.00	\$0.00	\$0.00	\$41,619.94
BUFFALO GROVE-VILLAGE	\$518,521.02	\$50.00	\$0.00	\$0.00	\$0.00	\$518,571.02
DEER PARK	\$68,373.28		\$0.00	\$0.00	\$0.00	\$68,373.28
DEERFIELD	\$217,384.72		\$0.00	\$0.00	\$0.00	\$217,384.72
FOX LAKE	\$141,083.74		\$0.00	\$0.00	\$0.00	\$141,083.74
FOX RIVER GROVE	\$1,524.00		\$0.00	\$0.00	\$0.00	\$1,524.00
GRAYSLAKE	\$140,786.14	\$190.00	\$0.00	\$0.00	\$0.00	\$140,976.14
GREAT LAKES	\$1,734.93		\$0.00	\$0.00	\$0.00	\$1,734.93
GREEN OAKS	\$12,719.50		\$0.00	\$0.00	\$0.00	\$12,719.50
GURNEE	\$473,877.66	\$423.19	\$0.00	\$0.00	\$0.00	\$474,300.85
HAINESVILLE	\$1,937.50		\$0.00	\$0.00	\$0.00	\$1,937.50
HAWTHORN WOODS	\$100,030.37		\$0.00	\$0.00	\$0.00	\$100,030.37
HIGHLAND PARK	\$392,098.99	\$250.00	\$0.00	\$0.00	\$0.00	\$392,348.99
HIGHWOOD	\$53,884.15		\$0.00	\$0.00	\$0.00	\$53,884.15
INDIAN CREEK	\$40.50		\$0.00	\$0.00	\$0.00	\$40.50
ISLAND LAKE	\$58,324.01		\$0.00	\$0.00	\$0.00	\$58,324.01
KILDEER	\$52,049.98		\$0.00	\$0.00	\$0.00	\$52,049.98
LAKE BARRINGTON	\$16,878.46		\$0.00	\$0.00	\$0.00	\$16,878.46
LAKE BLUFF	\$85,929.50		\$0.00	\$0.00	\$0.00	\$85,929.50
LAKE FOREST	\$168,492.36		\$0.00	\$0.00	\$0.00	\$168,492.36
LAKE VILLA	\$153,079.01		\$0.00	\$0.00	\$0.00	\$153,079.01
LAKE ZURICH	\$339,137.34		\$0.00	\$0.00	\$0.00	\$339,137.34
LAKEMOOR	\$54,356.93		\$0.00	\$0.00	\$0.00	\$54,356.93
LIBERTYVILLE	\$298,314.42		\$0.00	\$0.00	\$0.00	\$298,314.42
LINCOLNSHIRE	\$274,933.13		\$0.00	\$0.00	\$0.00	\$274,933.13
LINDENHURST	\$125,348.72		\$0.00	\$0.00	\$0.00	\$125,348.72
LONG GROVE	\$61,985.78		\$0.00	\$0.00	\$0.00	\$61,985.78
METTAWA	\$47,003.72		\$0.00	\$0.00	\$0.00	\$47,003.72
MUNDELEIN	\$489,757.70	\$1,361.00	\$0.00	\$0.00	\$0.00	\$491,118.70
NORTH BARRINGTON	\$14,086.83		\$0.00	\$0.00	\$0.00	\$14,086.83
NORTH CHICAGO	\$147,423.77	\$2,650.00	\$0.00	\$0.00	\$0.00	\$150,073.77
OLD MILL CREEK	\$1,184.60		\$0.00	\$0.00	\$0.00	\$1,184.60
PARK CITY	\$235,535.74		\$0.00	\$0.00	\$0.00	\$235,535.74
PORT BARRINGTON	\$919.40		\$0.00	\$0.00	\$0.00	\$919.40
RIVERWOODS	\$147,467.39		\$0.00	\$0.00	\$0.00	\$147,467.39
ROUND LAKE	\$133,646.90	\$150.00	\$0.00	\$0.00	\$0.00	\$133,796.90
ROUND LAKE BEACH	\$277,824.16	\$507.50	\$0.00	\$0.00	\$0.00	\$278,331.66
ROUND LAKE HEIGHTS	\$49,055.19		\$0.00	\$0.00	\$0.00	\$49,055.19
ROUND LAKE PARK	\$149,136.12	\$106.44	\$0.00	\$0.00	\$0.00	\$149,242.56
THIRD LAKE	\$8,478.24		\$0.00	\$0.00	\$0.00	\$8,478.24
TOWER LAKES	\$32,433.46		\$0.00	\$0.00	\$0.00	\$32,433.46
VERNON HILLS	\$311,619.25	\$500.00	\$0.00	\$0.00	\$0.00	\$312,119.25
VOLO	\$27,225.53		\$0.00	\$0.00	\$0.00	\$27,225.53
WADSWORTH	\$3,969.78		\$0.00	\$0.00	\$0.00	\$3,969.78
WAUCONDA	\$141,103.93	\$250.00	\$0.00	\$0.00	\$0.00	\$141,353.93
WAUKEGAN	\$590,904.40	\$1,223.75	\$0.00	\$0.00	\$0.00	\$592,128.15
WHEELING	\$8.00		\$0.00	\$0.00	\$0.00	\$8.00
WINTHROP HARBOR	\$143,900.16		\$0.00	\$0.00	\$0.00	\$143,900.16
ZION	\$221,684.72	\$473.50	\$0.00	\$0.00	\$0.00	\$222,158.22
FOX WATERWAY AGENCY	\$957.97		\$0.00	\$0.00	\$0.00	\$957.97
TOWNSHIP OF ELA	\$546.90		\$0.00	\$0.00	\$0.00	\$546.90
LKC ENFORCEMENT/MEG	\$5,346.53	\$9,635.93	\$0.00	\$0.00	\$0.00	\$14,982.46
SUBTOTALS	\$7,247,323.33	\$18,546.31	\$0.00	\$0.00	\$0.00	

(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS

\$7,265,869.64

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 CENTR	\$43,334.50
COURT ORDERED CONTRI	\$47,254.03
CT CONT-CHILD ADVOCY	\$54,173.86
CT CONTRI -A.A.I.M.	\$42,279.02
CT CONTRI -NICASA	\$6,400.00
CT CONT NICASA TEEN	\$13,988.62
CT CONTRIBUTION MADD	\$29,726.42
CT CONTRI-DRUG COURT	\$33,104.36
CT CONTRI-SAFE PLACE	\$7,954.33
CT CONTRI-TIM COURT	\$1,300.00
CT CONTRI-VET COURT	\$19,731.12
HARRIS AND HARRIS	\$537,721.78
PERCENTAGE-COUNTY	\$1,242,315.67
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$2,079,283.71

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. C. (22): "OTHER"

DESCRIPTION	AMOUNT
Specialty Court Fees	\$315,401.99
FRCLSR MEDIATION PRG	\$272,625.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT E TOTAL	\$588,026.99

THIS TOTAL SHOULD MATCH PART III - SECTION C. (22) (Other) TOTAL ON PAGE 6.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT F

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

DESCRIPTION	AMOUNT
COLES COUNTY SHERIFF	\$70.00
DUPAGE COUNTY SHERIFF	\$210.00
ERROR	\$2.00
KANE COUNTY SHERIFF	\$70.00
MOKENA	\$70.00
NAPERVILLE POLICE DEPARTMENT	\$70.00
ROUND LAKE PARK DIST	\$44.00
SANGAMON COUNTY SHERIFF'S OFFICE	\$70.00
Wisconsin Department of Justice	\$1,500.00
WESTMONT POLICE DEPARTMENT	\$70.00
YORKVILLE POLICE DEPARTMENT	\$70.00
FOREST PRESERVE	\$945.11
HEALTH DEPARTMENT	\$342.75
METRA	\$1,058.00
U.S. POSTAL INSPECTOR	\$107.00
COLLEGE OF LAKE CNTY	\$2,440.99
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$7,139.85

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, 2014

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.

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, 2014, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated February 27, 2015.

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 was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described below to be material weaknesses. These material weaknesses are items 2014-1 through 2014-3.

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

ITEM 2014 –1 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, 2014, the amount of bonds held in escrow was approximately \$6.7 million and is reported within the Detailed Schedule of Changes in Liabilities. 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, 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.

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 2014 –2 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: 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 consider this to be an important part of an accounting system, it does not appear to be feasible under the current CRIMS accounting system.

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.

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

ITEM 2014 –3 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 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.

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 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 Tilly Vuichaw Krause, LLP
Chicago, Illinois
February 27, 2015

**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, 2014.

- 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.

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above. 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, 2014.

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.

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

ITEM 2014 –1 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, 2014, the amount of bonds held in escrow was approximately \$6.7 million and is reported within the Detailed Schedule of Changes in Liabilities. 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, 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.

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 2014 –2 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: 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 consider this to be an important part of an accounting system, it does not appear to be feasible under the current CRIMS accounting system.

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

ITEM 2014 –2 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 2014 –3 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 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.

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.


Chicago, Illinois
February 27, 2015

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, 2014, and have issued our report thereon dated February 27, 2015. 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, providing an opinion on compliance with those provisions is not an objective of our audit. 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 15, 2014.

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 2014. 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, 2014, 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

We were engaged to report on the supplementary information. With respect to the supplementary information, 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.

RESTRICTIONS ON USE

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 Vuchow Krause, LLP

Chicago, Illinois
February 27, 2015

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

February 27, 2015

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, 2014 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 and other financial information as required by accounting principles generally accepted in the United

February 27, 2015

Page 2

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. We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.

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. We have no knowledge of 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.

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. We have a process to track the status of audit findings and recommendations.

16. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

17. The Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

18. 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.

19. There are no:

a. Violations or possible violations of federal, state, and local laws or regulations or 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.

20. In regards to the financial statement nonattest service performed by you, we have 1) accepted all management responsibilities; 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.

21. The Lake County Circuit Clerk has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

22. The Lake County Circuit Clerk has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
23. 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.
24. 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.
25. With respect to the Circuit Clerk Audit Guidelines, amended March 2014 (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 March 2014):
 - 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.

Baker Tilly Virchow Krause, LLP


February 27, 2015

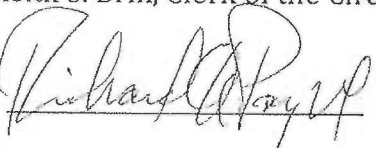
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h. We have made available to you all documentation related to the compliance requirements, including information related to the Guide and the AOIC.

Sincerely,

Lake County Circuit Clerk

Signed: 
Keith S. Brin, Clerk of the Circuit Court

Signed: 
Richard A. Payne, Chief of Financial Operations