

**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, 2015

**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"), an agency fund of Lake County, Illinois, as of and for the year ended November 30, 2015, 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 agency fund as of November 30, 2015, 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 agency fund and do not purport to, and do not, present fairly the financial position of Lake County, Illinois, as of November 30, 2015, the changes in its financial position or, where applicable, its cash flows for the year then ended in 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 for the year ended November 30, 2015 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 for the year ended November 30, 2015, 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 for the year ended November 30, 2015.

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 29, 2016 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 Vuchow Krause LLP

Chicago, Illinois
February 29, 2016

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

AGENCY FUND BALANCE SHEET

As of November 30, 2015

ASSETS

Cash and investments \$ 9,865,337

TOTAL ASSETS \$ 9,865,337

LIABILITIES

Bond escrow \$ 6,847,659

Due to other governments 2,333,092

Other liabilities 684,586

TOTAL LIABILITIES \$ 9,865,337

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, 2015

	Balance December 1	Increases	Decreases	Balance November 30
ASSETS				
Cash and investments	\$ 9,584,168	\$ 42,080,809	\$ 41,799,640	\$ 9,865,337
TOTAL ASSETS	<u>\$ 9,584,168</u>	<u>\$ 42,080,809</u>	<u>\$ 41,799,640</u>	<u>\$ 9,865,337</u>
LIABILITIES				
Bond escrow	\$ 6,704,963	\$ 7,934,317	\$ 7,791,621	\$ 6,847,659
Due to Other Governments				
Due to county treasurer	1,186,715	17,049,765	17,027,653	1,208,827
Due to municipalities	510,894	7,431,030	7,399,186	542,738
Due to state agencies	571,716	8,144,210	8,134,399	581,527
Total Due to Other Governments	<u>2,269,325</u>	<u>32,625,005</u>	<u>32,561,238</u>	<u>2,333,092</u>
Other Liabilities				
Court held deposits	237,862	131,470	53,496	315,836
Crime Stoppers	5,956	67,797	70,401	3,352
Collection agency	30,384	599,637	593,917	36,104
Metra	292	6,432	5,179	1,545
Maintenance and child support	97,853	217,247	242,774	72,326
Refunds and miscellaneous	201,486	10,017	-	211,503
College-Lake County	36,047	488,887	481,014	43,920
Total Other Liabilities	<u>609,880</u>	<u>1,521,487</u>	<u>1,446,781</u>	<u>684,586</u>
TOTAL LIABILITIES	<u>\$ 9,584,168</u>	<u>\$ 42,080,809</u>	<u>\$ 41,799,640</u>	<u>\$ 9,865,337</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, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lake County Office of the Circuit Court Clerk (Circuit Clerk), an agency fund 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, 2015

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, 2015

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	\$ 9,865,337	\$ 10,678,411	Custodial credit risk
Total Cash	<u>\$ 9,865,337</u>	<u>\$ 10,678,411</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, 2015, the banks had pledged various government securities in the amount of \$6,928,601 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, 2015

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 6,704,963	\$ 7,934,317	\$ 7,791,621	\$ 6,847,659
Due to Other Governments:				
Due to County Treasurer				
2% fee	2,196	33,078	32,802	2,472
Adoption	-	2,150	2,150	-
Alias summons	2,325	28,975	29,365	1,935
Alternate Juror Fee	-	875	525	350
Alt Prosecution Drug Testing Fee	-	125	125	-
Alt Prosecution Program Application Fee	-	280	140	140
Alt Prosecution Program Fee	-	2,250	2,250	-
Collection fees	1,262	99,068	99,352	978
Appearances	27,980	381,540	381,396	28,124
Arrestee medical fund	1,587	24,640	24,579	1,648
Bond fees	31,248	448,147	442,895	36,500
Building and zoning	2,858	112,024	110,387	4,495
Crime victim service	2,945	43,190	42,967	3,168
Kids korner	12,166	157,944	159,820	10,290
Citations	4,720	63,655	64,160	4,215
Room/board reimbursement	500	8,317	8,817	-
Cond. disch. supervision-probation	17,000	248,269	247,238	18,031
County cost fee	28,651	404,461	404,738	28,374
Trauma	620	8,658	8,663	615
Court appointed attorney	50	2,127	2,177	-
Court automation fee	80,964	1,095,613	1,100,425	76,152
Court security fee	101,835	1,359,450	1,367,009	94,276
Crime lab clerk fee	318	3,913	4,051	180
Parental reimbursement	250	7,772	7,532	490
DNA test clerk's fee	305	5,291	5,263	333
Dockets	172,399	2,265,684	2,296,635	141,448
Document storage	34,399	467,499	469,591	32,307
Dom Violence Fine	-	410	410	-
Domestic battery clerk	5	70	69	6
Drug court fee	11,338	151,814	152,189	10,963
DUI analysis - clerk	20	50	70	-
DVAS	100	36	136	-
E-Citation clerk	7,263	96,382	96,649	6,996
Electronic monitoring	12,308	153,983	150,159	16,132
Expungements	2,470	32,824	33,844	1,450
Enhanced public access	240	11,560	11,560	240
Fine (county street value)	1,046	16,946	17,584	408
Criminal fines	16,465	243,273	244,102	15,636
Forest preserve	-	3,738	3,479	259
GPS	-	13,265	11,200	2,065
Foreclosure mediation program	18,500	236,875	239,875	15,500
Health department	127	254	381	-
Hire back highway safety - county	8,233	89,015	85,574	11,674
Interest earned	497	6,298	6,715	80
Judgment orders	23,416	362,708	333,951	52,173
Jury demand	14,124	197,145	193,598	17,671
Lake county sheriff	53,428	929,454	910,591	72,291
Library	22,594	292,892	296,376	19,110
MEG	1,104	12,395	13,021	478
Mental health court	135	3,262	3,277	120
Monitored supervision	7,741	120,149	119,582	8,308
Multiple drug tests	-	25	25	-
Neutral site custody exchange	10,476	135,666	137,274	8,868
NSF/Misc. income	25	25	50	-
Passports	4,725	64,900	64,325	5,300
Percentage on TR CV cases - county	86,030	1,190,527	1,192,156	84,401
Postage	311	23,756	23,579	488
Pretrial bond supervision	6,835	103,624	102,891	7,568
Probation	79,735	1,223,932	1,222,343	81,324
Probation service op	23,287	309,577	310,231	22,633
Probation transfer	750	9,844	9,594	1,000
Public defender	24,748	354,507	356,969	22,286
Public service conversion	100	1,450	1,500	50
Public service supervision-probation	3,617	46,987	46,978	3,626
Record search	912	11,382	11,742	552
Sheriff's warrant fees	8,813	130,072	131,597	7,288
Sheriff - Filing Service Fees	-	2,070	1,939	131
Single-drug test	-	1,258	1,133	125
Specialty court fee	23,200	312,010	312,378	22,832
States attorney's	8,857	140,834	138,985	10,706
States attorney automation	4,524	60,197	60,276	4,445
States attorney's cost bond	-	207	207	-

LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2015

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to County Treasurer (cont.)				
States attorney's overweights	\$ 86	\$ 3,574	\$ 3,660	\$ -
Support fee	140	114,806	114,214	732
Therapy int monit fee	-	4,195	3,857	338
Traffic costs	119,432	1,782,736	1,768,234	133,934
Transcripts	19,092	276,285	278,694	16,683
URT	11,319	177,265	176,076	12,508
Water patrol - sheriff	648	23,852	23,921	579
Hulse - face-it	510	5,281	4,246	1,545
Clerk oper/adm fund	<u>20,811</u>	<u>289,128</u>	<u>289,135</u>	<u>20,804</u>
Sub-totals	<u>1,186,715</u>	<u>17,049,765</u>	<u>17,027,653</u>	<u>1,208,827</u>
Due to Municipalities, Townships and Other				
Local Governments:				
Municipal fines	496,027	7,152,155	7,132,319	515,863
Townships	-	69	69	-
Court-ordered contributions	<u>14,867</u>	<u>278,806</u>	<u>266,798</u>	<u>26,875</u>
Sub-totals	<u>510,894</u>	<u>7,431,030</u>	<u>7,399,186</u>	<u>542,738</u>
Due to State Agencies:				
Northern IL state crime lab:				
DUI fund - state police	196	826	1,022	-
Northern IL crime lab	2,857	39,574	40,241	2,190
State of Illinois:				
740S state DUI	41,689	656,322	646,485	51,526
Abandoned property	47,363	600,076	609,323	38,116
Access to Justice Fee	-	9,948	6,992	2,956
Arbitration	15,868	211,104	212,948	14,024
Camera grant fund	10,689	165,145	163,509	12,325
Capital projects	12,019	177,220	176,960	12,279
Conservation police operations	732	5,712	6,084	360
Crime victim assistance	74,023	1,029,040	1,030,655	72,408
Domestic battery	55	650	651	54
Domestic violence shelter service	426	12,794	12,052	1,168
Driver's education	32,641	474,772	470,655	36,758
Drug treatment	13,101	159,144	166,365	5,880
Fire prevention fund	4,946	71,918	72,139	4,725
Fire truck loan fund	4,923	71,992	72,186	4,729
Foreclosure graduated fund	17,990	228,648	231,518	15,120
Foreclosure prevention	7,252	92,953	94,129	6,076
Guardianship advocacy program	3,420	59,095	59,000	3,515
Hire back-hwy safety	1,910	18,837	18,836	1,911
LEADS maintenance	11,246	171,206	169,565	12,887
Meth law enforcement	-	100	100	-
Percentage on TR CV cases - state	37,910	520,438	521,340	37,008
Surcharge on fines	85,059	1,315,154	1,302,974	97,239
Perform enhancing sub	50	709	759	-
Prescription pill	462	5,258	5,484	236
Prison review board	1,338	18,018	18,061	1,295
Roadside memorial	4,727	73,225	72,302	5,650
Sex offender investigation fund	550	19,443	16,430	3,563
Sexual assault services fund	180	10,521	8,664	2,037
State police merit board public safety	32,342	435,246	435,300	32,288
St. police service	933	14,602	14,442	1,093
St. police service drug	686	7,867	8,210	343
St. police ops	58,475	804,298	805,374	57,399
Spinal cord injury	606	8,714	8,677	643
Traffic criminal surcharge fund	76	1,358	1,334	100
Trauma center	23,690	339,309	338,612	24,387
Youth drug abuse prevention - JDAF	349	5,649	5,862	136
State Police:				
DNA	6,906	128,898	127,196	8,608
Overweight st. police	3,870	44,347	46,505	1,712
Overweight tollway	-	525	525	-
Prison review state	6,080	82,620	82,680	6,020
Criminal justice information system	25	293	305	13
Dept of natural resources	<u>4,056</u>	<u>50,642</u>	<u>51,948</u>	<u>2,750</u>
Sub-totals	<u>571,716</u>	<u>8,144,210</u>	<u>8,134,399</u>	<u>581,527</u>
Total Due to Other Governments	<u>2,269,325</u>	<u>32,625,005</u>	<u>32,561,238</u>	<u>2,333,092</u>
Other Liabilities:				
Court held deposits	237,862	131,470	53,496	315,836
Crime stoppers	5,956	67,797	70,401	3,352
Collection agency - H&H	30,384	599,637	593,917	36,104
Metra	292	6,432	5,179	1,545
Maintenance and child support	97,853	217,247	242,774	72,326
Refunds and miscellaneous	201,486	10,017	-	211,503
College-lake county	<u>36,047</u>	<u>488,887</u>	<u>481,014</u>	<u>43,920</u>
Total Other Liabilities	<u>609,880</u>	<u>1,521,487</u>	<u>1,446,781</u>	<u>684,586</u>
TOTAL LIABILITIES	<u>\$ 9,584,168</u>	<u>\$ 42,080,809</u>	<u>\$ 41,799,640</u>	<u>\$ 9,865,337</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
JUDICIAL CIRCUIT, COUNTY
FISCAL YEAR ENDING November 30, 2015

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (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.)	SECTION A TOTAL	\$4,437,672.74
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$1,095,556.56
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$68,773.40
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$467,463.57
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$288,786.62
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$96,372.57
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$6,297.84	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$45,963.00	
(3) OTHER (DHFS Grant Reimb. For SDU Interface)	\$47,832.00	
	SECTION G (1,2,3) TOTAL	\$100,092.84
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$6,554,718.30

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			\$5,166,115.25
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	140	
	(ii) PART TIME:	5	

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

SECTION A (1,2) TOTAL \$5,287,827.75

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			\$297,364.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION B (1,2) TOTAL \$297,364.00

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			\$107,965.25

SECTION C (1,2) TOTAL \$107,965.25

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$1,110,172.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION D (1,2) TOTAL \$1,110,172.00

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 \$7,500.00

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 \$2,655,596.00

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

\$9,466,425.00

**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.)	\$217,246.74		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$51,460,185.31		
		SECTION A TOTAL	\$51,677,432.05
			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	\$7,140,968.54		
b. DRUG FINES	\$11,192.13		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$0.00		
	SUBTOTAL 1-a,b,c,d,e	\$7,152,160.67	

1.1) DRUG TASK FORCE \$11,921.97

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

a. ALL EXCEPT DRUG FINES	\$69.40		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$69.40	

TOTAL \$7,164,152.04

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

3) COUNTY

a. CRIMINAL FINES	\$243,272.89		
b. TRAFFIC FINES	\$1,811,568.97		
c. DRUG FINES	\$16,946.28		
d. CRIME LABORATORY FUND	\$39,753.78		
e. CRIME LABORATORY DUI FUND	\$826.00		
f. COUNTY BOATING FUND	\$23,493.92		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$2,070,293.28		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$4,206,155.12	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$11,370,307.16
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$50,642.03
2. ROAD FUND (OVERWEIGHTS)	\$44,584.79
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$526.88
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	\$1,029,015.74
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,358.00
9. DRIVERS EDUCATION FUND	\$474,748.35
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$12,793.78
11. DRUG TREATMENT FUND	\$159,144.14
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$10,521.00
14. TRAUMA CENTER FUND	\$339,304.38
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$520,438.48
17. GENERAL REVENUE FUND	\$634,367.87
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	\$8,713.89
36. FIRE PREVENTION FUND	\$71,902.70
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	\$165,031.56
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$128,898.36
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$36.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$600,075.96
45. LUMP SUM SURCHARGE*	\$1,480,271.54

SUBTOTAL 4 (1-45)**\$ 5,732,375.45**

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) \$11,370,307.16
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)**SUBTOTAL 4 (1-45) \$5,732,375.45**

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$9,109.90
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$177,219.92
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	\$71,987.51
54. FORECLOSURE PREVENTION PROGRAM FUND	\$92,953.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$228,648.00
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	\$18,018.23
63. ROADSIDE MEMORIAL FUND	\$73,224.93
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$14,602.05
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$19,443.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$803,211.91
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$82,620.29
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$18,837.11
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$5,712.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$5,258.38
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$293.00
78. STATE POLICE SERVICES FUND	\$7,867.42
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$435,231.35
80. GUARDIANSHIP AND ADVOCACY FUND	\$59,095.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$9,948.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$6,218.63
SUBTOTAL 4 (46-999)	\$2,139,599.63

SUBTOTAL 4 (1-999)**\$7,871,975.08****SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 19,242,282.24**

THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$146,865.01	
(b) RECORDS AUTOMATION FUND	\$60,191.38	
	SUBTOTAL (1-a,b)	\$207,056.39
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$1,123,837.85	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$1,359,339.36	
	SUBTOTAL (2-a,b)	\$2,483,177.21
3. COUNTY LAW LIBRARY FUND		\$292,892.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$22,100.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$404,426.35
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$343,944.67	
(b) JUVENILE REPRESENTATION	\$12,689.00	
	SUBTOTAL (6 -a,b)	\$356,633.67
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$572,416.12
9. PROBATION AND COURT SERVICES FUND		\$2,124,607.88
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$180,904.00	
(b) REJECTION OF AWARD	\$25,100.00	
	SUBTOTAL (11-a,b)	\$206,004.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$153,983.25
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$6,650.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$6,650.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$506,305.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$24,639.73
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$157,944.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$135,665.99
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$236,875.00
23. CHILDREN'S ADVOCACY CENTER		\$102,020.98
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$151,799.65
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$311,980.07
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
99. OTHER (ITEMIZE ON ATTACHMENT E)		\$0.00
	SECTION C TOTAL	\$8,457,177.29
	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)		\$1,301,040.78
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$8,316.76	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$8,316.76
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$7,771.83
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$215,505.22
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$49,011.29
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"		\$66,473.55
8. REFUND AND RETURNS		
a. BAIL	\$4,404,626.94	
b. OTHER	\$139,080.16	
	SUBTOTAL (8-a,b)	\$4,543,707.10
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.)		\$15,481.93

SECTION D TOTAL \$6,207,308.46
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$51,677,432.05
SECTION B TOTAL (FROM PAGE 5)	\$19,242,282.24
SECTION C TOTAL (FROM PAGE 6)	\$8,457,177.29
SECTION D TOTAL (FROM PAGE 7)	\$6,207,308.46
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$85,584,200.04

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	\$168,769.00
Books Manuals And Periodicals	\$126.00
Operational Supplies	\$592.00
Gasoline	\$707.00
H/L/D Employee Benefits	\$1,418,304.00
Retirement Benefits/FICA	\$395,522.00
Retirement Benefits/IMRF	\$556,112.00
Mileage Reimbursement	\$3,072.00
Trips And Training	\$19,869.00
Dues And Subscriptions	\$4,306.00
Dues	\$315.00
Cell Phone Allowance	\$825.00
Courier Services	\$11,188.00
Motor Vehicle Maintenance & Repairs	\$1,963.00
Office Equip Maintenance And Repairs	\$23,648.00
Equipment Maintenance	\$1,320.00
Equipment Rental	\$10,739.00
Bank Service Charges	\$3,447.00
Miscell Contractual Services	\$34,130.00
All Other Miscellaneous	\$642.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT A TOTAL	\$2,655,596.00

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

ATTACHMENT B

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
ANTIOCH	\$146,646.31	\$1,415.00	\$0.00	\$0.00	\$0.00	\$148,061.31
BANNOCKBURN	\$39,419.81		\$0.00	\$0.00	\$0.00	\$39,419.81
BARRINGTON	\$2,113.76		\$0.00	\$0.00	\$0.00	\$2,113.76
BEACH PARK	\$41,226.42		\$0.00	\$0.00	\$0.00	\$41,226.42
BEACH PARK CODE ENFORCE	\$204.00		\$0.00	\$0.00	\$0.00	\$204.00
BUFFALO GROVE	\$655.00		\$0.00	\$0.00	\$0.00	\$655.00
BUFFALO GROVE-STATE	\$28,949.70	\$10.81	\$0.00	\$0.00	\$0.00	\$28,960.51
BUFFALO GROVE-VILLAGE	\$471,237.25	\$39.19	\$0.00	\$0.00	\$0.00	\$471,276.44
DEER PARK	\$65,607.10		\$0.00	\$0.00	\$0.00	\$65,607.10
DEERFIELD	\$209,512.22		\$0.00	\$0.00	\$0.00	\$209,512.22
FOX LAKE	\$135,820.31		\$0.00	\$0.00	\$0.00	\$135,820.31
GRAYSLAKE	\$159,459.08	\$250.00	\$0.00	\$0.00	\$0.00	\$159,709.08
GREAT LAKES	\$357.40		\$0.00	\$0.00	\$0.00	\$357.40
GREEN OAKS	\$15,968.71		\$0.00	\$0.00	\$0.00	\$15,968.71
GURNEE	\$468,289.56	\$1,261.00	\$0.00	\$0.00	\$0.00	\$469,550.56
HAINESVILLE	\$601.18		\$0.00	\$0.00	\$0.00	\$601.18
HAWTHORN WOODS	\$114,006.15		\$0.00	\$0.00	\$0.00	\$114,006.15
HIGHLAND PARK	\$409,240.49		\$0.00	\$0.00	\$0.00	\$409,240.49
HIGHWOOD	\$56,925.85	\$462.50	\$0.00	\$0.00	\$0.00	\$57,388.35
ISLAND LAKE	\$51,777.35		\$0.00	\$0.00	\$0.00	\$51,777.35
KILDEER	\$65,591.40		\$0.00	\$0.00	\$0.00	\$65,591.40
LAKE BARRINGTON	\$18,563.21		\$0.00	\$0.00	\$0.00	\$18,563.21
LAKE BLUFF	\$87,627.55		\$0.00	\$0.00	\$0.00	\$87,627.55
LAKE FOREST	\$160,816.39		\$0.00	\$0.00	\$0.00	\$160,816.39
LAKE VILLA	\$129,775.37		\$0.00	\$0.00	\$0.00	\$129,775.37
LAKE ZURICH	\$250,428.60		\$0.00	\$0.00	\$0.00	\$250,428.60
LAKEMOOR	\$121,541.22	\$25.00	\$0.00	\$0.00	\$0.00	\$121,566.22
LIBERTYVILLE	\$321,529.56		\$0.00	\$0.00	\$0.00	\$321,529.56
LINCOLNSHIRE	\$205,062.50		\$0.00	\$0.00	\$0.00	\$205,062.50
LINDENHURST	\$168,471.93	\$75.01	\$0.00	\$0.00	\$0.00	\$168,546.94
LONG GROVE	\$73,047.07		\$0.00	\$0.00	\$0.00	\$73,047.07
METTAWA	\$51,957.63		\$0.00	\$0.00	\$0.00	\$51,957.63
MUNDELEIN	\$517,794.74	\$425.00	\$0.00	\$0.00	\$0.00	\$518,219.74
NORTH BARRINGTON	\$15,007.58		\$0.00	\$0.00	\$0.00	\$15,007.58
NORTH CHICAGO	\$147,861.42	\$1,753.99	\$0.00	\$0.00	\$0.00	\$149,615.41
OLD MILL CREEK	\$899.00		\$0.00	\$0.00	\$0.00	\$899.00
PARK CITY	\$223,332.89		\$0.00	\$0.00	\$0.00	\$223,332.89
PORT BARRINGTON	\$239.00		\$0.00	\$0.00	\$0.00	\$239.00
RIVERWOODS	\$128,176.25		\$0.00	\$0.00	\$0.00	\$128,176.25
ROUND LAKE	\$134,569.41		\$0.00	\$0.00	\$0.00	\$134,569.41
ROUND LAKE BEACH	\$220,792.99	\$250.00	\$0.00	\$0.00	\$0.00	\$221,042.99
ROUND LAKE HEIGHTS	\$63,833.30		\$0.00	\$0.00	\$0.00	\$63,833.30
ROUND LAKE PARK	\$242,318.97	\$1,095.38	\$0.00	\$0.00	\$0.00	\$243,414.35
ROUND LAKE PARK DIST	\$100.00		\$0.00	\$0.00	\$0.00	\$100.00
THIRD LAKE	\$8,308.75		\$0.00	\$0.00	\$0.00	\$8,308.75
TOWER LAKES	\$26,658.22		\$0.00	\$0.00	\$0.00	\$26,658.22
VERNON HILLS	\$279,054.14		\$0.00	\$0.00	\$0.00	\$279,054.14
VOLO	\$27,864.39		\$0.00	\$0.00	\$0.00	\$27,864.39
WADSWORTH	\$2,921.17		\$0.00	\$0.00	\$0.00	\$2,921.17
WAUCONDA	\$111,214.01		\$0.00	\$0.00	\$0.00	\$111,214.01
WAUKEGAN	\$572,353.47	\$3,979.25	\$0.00	\$0.00	\$0.00	\$576,332.72
WHEELING	\$80.00		\$0.00	\$0.00	\$0.00	\$80.00
WINTHROP HARBOR	\$120,252.52		\$0.00	\$0.00	\$0.00	\$120,252.52
ZION	\$224,906.24	\$150.00	\$0.00	\$0.00	\$0.00	\$225,056.24
FOX WATERWAY AGENCY	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
TOWNSHIP OF ELA	\$69.40		\$0.00	\$0.00	\$0.00	\$69.40
LKC ENFORCEMENT/MEG	\$4,726.37	\$7,195.60	\$0.00	\$0.00	\$0.00	\$11,921.97
SUBTOTALS	\$7,145,764.31	\$18,387.73	\$0.00	\$0.00	\$0.00	

(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS

\$7,164,152.04

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
COURT ORDERED CONTRI	\$23,705.48
CT CONT-CHILD ADVOCY	\$79,219.29
CT CONTRI -A.A.I.M.	\$67,263.42
CT CONTRI -NICASA	\$2,750.00
CT CONT NICASA TEEN	\$38,365.50
CT CONTRIBUTION MADD	\$21,040.70
CT CONTRI-DRUG COURT	\$25,051.26
CT CONTRI-SAFE PLACE	\$8,014.59
CT CONTRI-TIM COURT	\$3,399.12
CT CONTRI-VET COURT	\$11,319.38
HARRIS AND HARRIS	\$599,637.44
PERCENTAGE-COUNTY	\$1,190,527.10
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$2,070,293.28

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 F

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

DESCRIPTION	AMOUNT
BARTLETT	\$70.00
BENSENVILLE POLICE DEPARTMENT	\$70.00
DEKALB POLICE DEPARTMENT	\$140.00
DUPAGE COUNTY SHERIFF	\$280.00
ELMHURST POLICE DEPARTMENT	\$70.00
ERROR	\$0.00
FRANKFORT POLICE DEPARTMENT	\$70.00
KANE COUNTY SHERIFF	\$140.00
LOMBARD POLICE DEPARTMENT	\$70.00
OAKBROOK TERRACE	\$0.00
FOREST PRESERVE	\$3,738.18
HEALTH DEPARTMENT	\$381.00
HOMELAND SECURITY	\$497.00
L.C. ADVOCACY CENTER	\$495.00
MCHENRY CONSERVATION	\$142.00
METRA	\$6,432.25
COLLEGE OF LAKE CNTY	\$2,886.50
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$15,481.93

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, 2015

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), an agency fund of Lake County, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated February 29, 2016.

Internal Control Over Financial Reporting

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

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 a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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 deficiency described below to be a material weakness. This material weakness is item 2015-001.

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

ITEM 2015 –001 INHERENT LIMITATIONS OF THE CRIMS SYSTEM

Criteria: To ensure accurate financial reporting, the financial accounting system should be able to report amounts in sufficient detail to support account balances, and it should be able to produce a balanced trial balance. The detail allows the user of the system to be certain that account balances are being accurately reported, and the trial balance allows the user to be certain that all transactions are being reported in the financial statements.

Condition: The CRIMS computer system is not able to report the cash details that have been collected or settled during the month, a detailed list of bonds outstanding at year-end, nor is it able to produce a trial balance that can be used for financial reporting.

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 in total, cash disbursements in total, and a variety of non-financial information. 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 or detailed transaction reports.

Recommendation: We recommend the Circuit Clerk continue to search for options, including alternative court systems that could be useful in addressing the current limitations of the financial reporting capabilities of the CRIMS system.

Management’s Response:

As stated in the Cause/Effect above, our CRIMS system was designed to manage Court Records and fees and not to provide detailed financial reports for business-accounting audit. We agree with the auditor’s conclusions that to produce the requested reports or trial balances would be both unmanageable and cause problems for the users of our systems. Though we agree that our system is neither capable of producing a trial balance nor producing the requested reports, the system was not designed for financial reporting in a way that non-judicial business systems are normally configured. However, we will continue to work with our auditors on producing such reports and 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*.

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

Circuit Clerk's Response to Finding

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

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 Vichow Krause LLP

Chicago, Illinois
February 29, 2016

**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, 2015.

- 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, 2015.

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 a certain deficiency in internal control over compliance that we consider to be a material weakness.

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 deficiency in internal control over compliance described below to be a material weakness.

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

ITEM 2015 –001 INHERENT LIMITATIONS OF THE CRIMS SYSTEM

Criteria: To ensure accurate financial reporting, the financial accounting system should be able to report amounts in sufficient detail to support account balances, and it should be able to produce a balanced trial balance. The detail allows the user of the system to be certain that account balances are being accurately reported, and the trial balance allows the user to be certain that all transactions are being reported in the financial statements.

Condition: The CRIMS computer system is not able to report the cash details that have been collected or settled during the month, a detailed list of bonds outstanding at year-end, nor is it able to produce a trial balance that can be used for financial reporting.

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 in total, cash disbursements in total, and a variety of non-financial information. 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 or detailed transaction reports.

Recommendation: We recommend the Circuit Clerk continue to search for options, including alternative court systems that could be useful in addressing the current limitations of the financial reporting capabilities of the CRIMS system.

Management’s Response:

As stated in the Cause/Effect above, our CRIMS system was designed to manage Court Records and fees and not to provide detailed financial reports for business-accounting audit. We agree with the auditor’s conclusions that to produce the requested reports or trial balances would be both unmanageable and cause problems for the users of our systems. Though we agree that our system is neither capable of producing a trial balance nor producing the requested reports, the system was not designed for financial reporting in a way that non-judicial business systems are normally configured. However, we will continue to work with our auditors on producing such reports and substitute information and data in order to facilitate future audits.

Circuit Clerk’s Response to Finding

The Circuit Clerk’s response to the internal control over compliance finding identified by our attestation procedures was not subjected to the attestation procedures applied and, accordingly, we express no opinion on the response.

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

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 Vuchaw Krause, LLP
Chicago, Illinois
February 29, 2016

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), an agency fund of Lake County, Illinois, as of November 30, 2015, and have issued our report thereon dated February 29, 2016. 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 4, 2015.

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 2015. 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 notes to 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 auditors' 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, 2015, 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 29, 2016

MANAGEMENT REPRESENTATIONS



OFFICE OF THE
CIRCUIT COURT CLERK
LAKE COUNTY, ILLINOIS
KEITH S. BRIN
CIRCUIT COURT CLERK

February 29, 2016

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, 2015 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 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 States of America to be included in the financial reporting entity.

Lake County Building
18 N. County St.
Waukegan, IL 60085
(847) 377 - 3380

Juvenile Division
24647 N. Milwaukee Avenue
Vernon Hills, IL 60061
(847) 377 - 7888

Round Lake Beach Branch Court
1792 Nicole Lane
Round Lake Beach, IL 60073
(847) 377 - 3400

Mundelein Branch Court
105 East Route 83
Mundelein, IL 60060
(847) 377 - 3300

Park City Branch Court
301 Greenleaf Street
Park City, IL 60085
(847) 377- 3500

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 identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
17. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
18. The Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
19. 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.
20. 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.
21. In regards to the financial statement nonattest services 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.


This nonattest service does not constitute an audit under generally accepted auditing standards, including Government Auditing Standards.

22. 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.
23. 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.
24. 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.
25. 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.
26. With respect to the supplementary information, (SI):

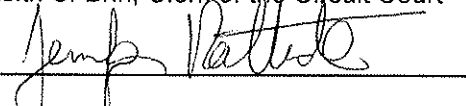
- a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United 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.
27. 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.
 - 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: 

Jennifer Rathunde, Chief of Financial Operations