

**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, 2017

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

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As of and for the Year Ended November 30, 2017

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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, 2017, 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 this 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 a financial statements that is 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 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 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.

## **Opinion**

In our opinion, the financial statements referred to above presents fairly, in all material respects, the assets and liabilities of the Circuit Clerk's agency fund as of November 30, 2017, 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 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, 2017, 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 are not affected by this missing information.

### *Supplementary Information*

Our audit for the year ended November 30, 2017 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, 2017, 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, 2017.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2018 on our consideration of the Circuit Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Circuit Clerk's internal control over financial reporting and compliance.

*Baker Tilly Virchow Krause, LLP*

Chicago, Illinois  
March 22, 2018

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

Lake County, Illinois

**AGENCY FUND BALANCE SHEET**

As of November 30, 2017

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**ASSETS**

Cash and deposits \$ 10,452,426

**TOTAL ASSETS** **\$ 10,452,426**

**LIABILITIES**

Bond escrow \$ 7,420,857

Due to other governments 2,182,456

Other liabilities 849,113

**TOTAL LIABILITIES** **\$ 10,452,426**

**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, 2017

	Balance December 1	Increases	Decreases	Balance November 30
<b>ASSETS</b>				
Cash and investments	\$ 9,678,833	\$ 38,590,363	\$ 37,816,770	\$ 10,452,426
<b>TOTAL ASSETS</b>	<b>\$ 9,678,833</b>	<b>\$ 38,590,363</b>	<b>\$ 37,816,770</b>	<b>\$ 10,452,426</b>
<b>LIABILITIES</b>				
Bond escrow	\$ 6,867,724	\$ 8,705,636	\$ 8,152,503	\$ 7,420,857
Due to Other Governments				
Due to county treasurer	1,127,150	14,970,892	14,949,825	1,148,217
Due to municipalities	458,260	6,263,805	6,247,091	474,974
Due to state agencies	545,206	7,257,476	7,243,417	559,265
Total Due to Other Governments	<u>2,130,616</u>	<u>28,492,173</u>	<u>28,440,333</u>	<u>2,182,456</u>
Other Liabilities				
Court held deposits	302,908	125,556	-	428,464
Crime Stoppers	3,733	76,778	63,808	16,703
Collection agency	34,365	523,686	520,301	37,750
Metra	-	3,395	3,395	-
Maintenance and child support	71,475	74,713	74,016	72,172
Refunds and miscellaneous	228,034	24,102	-	252,136
College-Lake County	39,978	564,324	562,414	41,888
Total Other Liabilities	<u>680,493</u>	<u>1,392,554</u>	<u>1,223,934</u>	<u>849,113</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 9,678,833</b>	<b>\$ 38,590,363</b>	<b>\$ 37,816,770</b>	<b>\$ 10,452,426</b>

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, 2017

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The financial statements of the Lake County Office of the Circuit Court Clerk (Circuit Clerk), an agency fund of Lake County, Illinois (County), has 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 assets and liabilities. 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, 2017

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

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#### **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, 2017

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**NOTE 2 – DEPOSITS**

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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	\$ 10,452,426	\$ 11,254,461	Custodial credit risk
Total Cash	<u>\$ 10,452,456</u>	<u>\$ 11,245,461</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, 2017, the banks had pledged various government securities in the amount of \$8,255,406 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, 2017

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 6,867,724	\$ 8,705,636	\$ 8,152,503	\$ 7,420,857
Due to Other Governments:				
Due to County Treasurer				
2% fee	2,743	37,743	37,447	3,039
Adoption	1,150	1,250	2,400	-
Alias summons	1,900	26,210	26,090	2,020
Alt prosecution drug testing fee	-	1,623	1,400	223
Alt prosecution program application fee	70	1,610	1,400	280
Alt prosecution program fee	1,900	17,929	16,979	2,850
Collection fees	827	72,476	72,412	891
Appearances	26,266	353,160	350,559	28,867
Arrestee medical fund	1,480	18,570	18,730	1,320
Bond fees	35,126	435,822	431,447	39,501
Building and zoning	1,008	10,725	10,958	775
Crime victim service	3,045	35,297	35,406	2,936
Kids kormer	13,797	201,327	193,068	22,056
Citations	4,145	59,515	58,745	4,915
Room/board reimbursement	1,230	5,893	7,123	-
Cond. disch. supervision-probation	15,009	216,249	218,478	12,780
County cost fee	24,727	334,744	332,808	26,663
Trauma	500	6,832	6,786	546
Court appointed attorney	-	1,790	1,790	-
Court automation fee	70,175	957,396	953,005	74,566
Court security fee	85,022	1,135,201	1,131,145	89,078
Crime lab clerk fee	200	2,669	2,603	266
Parental reimbursement	350	1,713	1,115	948
DNA test clerk's fee	230	3,790	3,728	292
Dockets	155,847	2,150,138	2,134,207	171,778
Document storage	29,536	403,726	401,940	31,322
Dom violence fine	65	-	65	-
Domestic battery clerk	3	74	72	5
Drug court fee	9,164	120,193	120,180	9,177
DUI analysis - clerk	-	40	40	-
DVAS	-	18	18	-
E-Citation clerk	5,855	75,544	75,624	5,775
Electronic monitoring	11,451	133,652	136,627	8,476
Expungements	2,220	29,860	28,660	3,420
Enhanced public access	480	11,518	11,096	902
Fine (county street value)	954	47,907	44,509	4,352
Criminal fines	15,495	172,783	178,108	10,170
Forest preserve	570	3,363	3,933	-
GPS	450	4,145	4,295	300
Foreclosure mediation program	13,000	180,500	181,625	11,875
Health department	-	912	912	-
Hire back highway safety - county	3,816	23,218	25,696	1,338
Interest earned	79	6,274	6,269	84
Judgment orders	30,942	164,118	188,177	6,883
Jury demand	15,139	178,164	180,969	12,334
Lake county sheriff	54,458	660,122	651,545	63,035
Library	30,660	434,080	429,060	35,680
MEG	928	13,677	13,746	859
Mental health court	180	1,402	1,512	70
Monitored supervision	6,516	84,814	84,625	6,705
Neutral site custody exchange	9,246	130,841	129,305	10,782
Passports	7,425	92,885	94,735	5,575
Passport photos	1,320	34,507	32,842	2,985
Percentage on TR CV cases - county	79,304	1,111,551	1,106,054	84,801
Postage	760	19,928	20,228	460
Pretrial bond supervision	8,281	143,273	141,468	10,086
Probation	78,052	992,568	996,501	74,119
Probation service op	19,289	250,085	249,956	19,418
Probation service OP violation	50	3,189	3,059	180
Probation transfer	375	9,580	8,875	1,080
Public defender	21,448	333,376	333,541	21,283
Public service conversion	89	6,251	2,790	3,550
Public service supervision-probation	3,888	43,254	44,516	2,626
Record search	1,506	12,159	12,729	936
Sheriff's warrant fees	8,469	109,918	110,883	7,504
Sheriff - e-filing service fees	1,074	14,014	15,088	-
Single-drug test	15	550	490	75
Specialty court fee	18,943	246,622	246,547	19,018
States attorney's	7,183	101,645	100,807	8,021
States attorney automation	3,724	48,614	48,609	3,729

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

Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES  
For the Year Ended November 30, 2017

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 6,867,724	\$ 8,705,636	\$ 8,152,503	\$ 7,420,857
Due to Other Governments:				
Due to County Treasurer				
2% fee	2,743	37,743	37,447	3,039
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Alias summons	1,900	26,210	26,090	2,020
Alt prosecution drug testing fee	-	1,623	1,400	223
Alt prosecution program application fee	70	1,610	1,400	280
Alt prosecution program fee	1,900	17,929	16,979	2,850
Collection fees	827	72,476	72,412	891
Appearances	26,266	353,160	350,559	28,867
Arrestee medical fund	1,480	18,570	18,730	1,320
Bond fees	35,126	435,822	431,447	39,501
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Crime victim service	3,045	35,297	35,406	2,936
Kids korner	13,797	201,327	193,068	22,056
Citations	4,145	59,515	58,745	4,915
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Cond. disch. supervision-probation	15,009	216,249	218,478	12,780
County cost fee	24,727	334,744	332,808	26,663
Trauma	500	6,832	6,786	546
Court appointed attorney	-	1,790	1,790	-
Court automation fee	70,175	957,396	953,005	74,566
Court security fee	85,022	1,135,201	1,131,145	89,078
Crime lab clerk fee	200	2,669	2,603	266
Parental reimbursement	350	1,713	1,115	948
DNA test clerk's fee	230	3,790	3,728	292
Dockets	155,847	2,150,138	2,134,207	171,778
Document storage	29,536	403,726	401,940	31,322
Dom violence fine	65	-	65	-
Domestic battery clerk	3	74	72	5
Drug court fee	9,164	120,193	120,180	9,177
DUI analysis - clerk	-	40	40	-
DVAS	-	18	18	-
E-Citation clerk	5,855	75,544	75,624	5,775
Electronic monitoring	11,451	133,652	136,627	8,476
Expungements	2,220	29,860	28,660	3,420
Enhanced public access	480	11,518	11,096	902
Fine (county street value)	954	47,907	44,509	4,352
Criminal fines	15,495	172,783	178,108	10,170
Forest preserve	570	3,363	3,933	-
GPS	450	4,145	4,295	300
Foreclosure mediation program	13,000	180,500	181,625	11,875
Health department	-	912	912	-
Hire back highway safety - county	3,816	23,218	25,696	1,338
Interest earned	79	6,274	6,269	84
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Jury demand	15,139	178,164	180,969	12,334
Lake county sheriff	54,458	660,122	651,545	63,035
Library	30,660	434,080	429,060	35,680
MEG	928	13,677	13,746	859
Mental health court	180	1,402	1,512	70
Monitored supervision	6,516	84,814	84,625	6,705
Neutral site custody exchange	9,246	130,841	129,305	10,782
Passports	7,425	92,885	94,735	5,575
Passport photos	1,320	34,507	32,842	2,985
Percentage on TR CV cases - county	79,304	1,111,551	1,106,054	84,801
Postage	760	19,928	20,228	460
Pretrial bond supervision	8,281	143,273	141,468	10,086
Probation	78,052	992,568	996,501	74,119
Probation service op	19,289	250,085	249,956	19,418
Probation service OP violation	50	3,189	3,059	180
Probation transfer	375	9,580	8,875	1,080
Public defender	21,448	333,376	333,541	21,283
Public service conversion	89	6,251	2,790	3,550
Public service supervision-probation	3,888	43,254	44,516	2,626
Record search	1,506	12,159	12,729	936
Sheriff's warrant fees	8,469	109,918	110,883	7,504
Sheriff - e-filing service fees	1,074	14,014	15,088	-
Single-drug test	15	550	490	75
Specialty court fee	18,943	246,622	246,547	19,018
States attorney's	7,183	101,645	100,807	8,021
States attorney automation	3,724	48,614	48,609	3,729

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

Lake County, Illinois

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)  
For the Year Ended November 30, 2017

LIABILITIES	Balance December 1	Increases	Decreases	Balance November 30
<b>Due to Other Governments (cont.):</b>				
Due to County Treasurer (cont.):				
States attorney's overweights	\$ 242	\$ 1,114	\$ 1,335	\$ 21
Support fee	1,998	107,264	109,035	227
Therapy int monit fee	300	6,877	7,177	-
Traffic costs	103,558	1,314,340	1,319,513	98,385
Transcripts	20,085	283,327	282,048	21,364
URT	9,853	153,427	151,510	11,770
Water patrol - sheriff	61	8,749	8,737	73
Hulse - face-it	100	3,183	2,913	370
Circ clerk auto expunge	60	890	900	50
Drug addiction services	75	1,335	1,335	75
Interest County	18,815	273,848	273,070	19,593
States Attorney civil cannabis	50	890	890	50
Child Advocacy Center	5,389	37,838	40,317	2,910
Clerk oper/adm fund	17,415	233,224	232,890	17,749
Sub-totals	<u>1,127,150</u>	<u>14,970,892</u>	<u>14,949,825</u>	<u>1,148,217</u>
<b>Due to Municipalities, Townships and Other</b>				
Local Governments:				
Municipal fines	438,046	6,044,363	6,032,150	450,259
Court-ordered contributions	20,214	219,442	214,941	24,715
Sub-totals	<u>458,260</u>	<u>6,263,805</u>	<u>6,247,091</u>	<u>474,974</u>
<b>Due to State Agencies:</b>				
Northern IL state crime lab:				
DUI fund - state police	-	560	560	-
Northern IL crime lab	2,494	27,764	28,117	2,141
State of Illinois:				
740S state DUI	40,865	573,639	568,133	46,371
Abandoned property	33,646	421,085	428,971	25,760
Access to Justice Fee	3,082	43,614	43,102	3,594
Arbitration	14,728	202,603	199,505	17,826
Camera grant fund	25,342	351,930	349,282	27,990
Capital projects	10,002	143,760	142,624	11,138
Conservation police operations	576	3,106	3,346	336
Crime victim assistance	59,591	782,247	783,394	58,444
Domestic battery	46	18	19	45
Domestic violence shelter service	776	13,007	13,338	445
Driver's education	30,784	374,494	379,299	25,979
Drug treatment	7,274	94,726	89,895	12,105
E-Business	13,788	195,427	193,149	16,066
Fire prevention fund	3,525	52,529	51,970	4,084
Fire truck loan fund	3,370	50,480	49,824	4,026
Foreclosure graduated fund	12,698	168,434	170,828	10,304
Foreclosure prevention	5,096	70,756	71,197	4,655
George Bailey Memorial Fund	149	1,562	1,665	46
Guardianship advocacy program	4,180	57,190	56,905	4,465
Hire back-hwy safety	263	6,225	4,988	1,500
LEADS maintenance	10,220	134,474	134,309	10,385
Meth law enforcement	-	300	200	100
Percentage on TR CV cases - state	34,945	484,969	482,748	37,166
Surcharge on fines	99,428	1,359,854	1,352,714	106,568
Perform enhancing sub	50	643	693	-
Prescription pill	379	5,196	4,927	648
Prison review board	1,126	14,732	14,763	1,095
Roadside memorial	4,228	63,932	62,580	5,580
Sex offender investigation fund	350	8,138	7,309	1,179
Sexual assault services fund	465	5,040	4,965	540
State Appellate prosecutor (civil law)	50	890	890	50
State police merit board public safety	28,004	355,266	356,376	26,894
St. police service	964	13,943	13,864	1,043
St. police service drug	342	4,510	4,376	476
St. police ops	50,677	684,594	682,813	52,458
Spinal cord injury	496	7,123	6,985	634
Traffic criminal surcharge fund	52	552	592	12
Trauma center	19,928	264,742	263,386	21,284
Youth drug abuse prevention - JDAF	318	-	318	-
State Police:				
DNA	5,586	89,032	87,021	7,597
Overweight st. police	5,588	25,683	29,943	1,328
Overweight tollway	-	749	749	-
Prison review state	4,700	60,193	60,415	4,478
Criminal justice information system	23	286	273	36
Dept of Natural Resources	5,012	37,479	40,097	2,394
Sub-totals	<u>545,206</u>	<u>7,257,476</u>	<u>7,243,417</u>	<u>559,265</u>
Total Due to Other Governments	<u>2,130,616</u>	<u>28,492,173</u>	<u>28,440,333</u>	<u>2,182,456</u>
<b>Other Liabilities:</b>				
Court held deposits	302,908	125,556	-	428,464
Crime stoppers	3,733	76,778	63,808	16,703
Collection agency - H&H	34,365	523,686	520,301	37,750
Metra	-	3,395	3,395	-
Maintenance and child support	71,475	74,713	74,016	72,172
Refunds and miscellaneous	228,034	24,102	-	252,136
College-Lake County	39,978	564,324	562,414	41,888
Total Other Liabilities	<u>680,493</u>	<u>1,392,554</u>	<u>1,223,934</u>	<u>849,113</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 9,678,833</u>	<u>\$ 38,590,363</u>	<u>\$ 37,816,770</u>	<u>\$ 10,452,426</u>

**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

           Lake            COUNTY

  19th   JUDICIAL CIRCUIT

FISCAL YEAR ENDING   November 30th,   2017

**PART I - REVENUE OF CLERK'S OFFICE**

<b>A. CLERK'S FEES AND COSTS RECEIVED</b>	<b>SECTION A TOTAL</b>	<b>\$4,221,286.57</b>
<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>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$957,395.65</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$65,530.90</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$403,725.97</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$233,223.96</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$75,543.97</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$6,274.09	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$40,766.00	
(3) OTHER	\$0.00	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$47,040.09</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>		<b>\$6,003,747.11</b>

**PART II - COST OF OPERATING CLERK'S OFFICE**

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY) \$127,874.00  
 (2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL \$4,984,084.33

(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	133
	(ii) PART TIME:	3

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

**SECTION A (1,2) TOTAL \$5,111,958.33**

**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 \$277,245.60  
 (2) PAID FROM COUNTY GENERAL FUND \$0.00

**SECTION B (1,2) TOTAL \$277,245.60**

**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 \$117,644.00

**SECTION C (1,2) TOTAL \$117,644.00**

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND \$269,785.31  
 (2) PAID FROM COUNTY GENERAL FUND \$0.00

**SECTION D (1,2) TOTAL \$269,785.31**

**E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND**

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)

**SECTION E TOTAL \$0.00**

**F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND**

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

**SECTION F TOTAL \$0.00**

**G. ALL OTHER CLERK'S OFFICE EXPENSES**

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC.)

PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

[CLICK HERE TO GO TO ATTACHMENT A](#)

**SECTION G TOTAL \$2,581,136.25**

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

**\$8,357,769.49**

**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.)	\$237,337.08
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$55,371,604.90

**SECTION A TOTAL** **\$55,608,941.98**  
THIS AMOUNT FORWARDED TO PAGE 7

**B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES**

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

a. ALL EXCEPT DRUG FINES	\$5,573,493.16
b. DRUG FINES	\$5,837.56
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$0.00
<b>SUBTOTAL 1-a,b,c,d,e</b>	
	<b>\$5,579,330.72</b>

**1.1) DRUG TASK FORCE**

\$13,676.69

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

a. ALL EXCEPT DRUG FINES	\$1,977.92
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
<b>SUBTOTAL 2-a,b,c</b>	
	<b>\$1,977.92</b>

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

[CLICK HERE TO GO TO ATTACHMENT B](#)

**SUBTOTAL SECTION B (1,1.1,2)**

**\$5,594,985.33**

**3) COUNTY**

a. CRIMINAL FINES	\$172,783.37
b. TRAFFIC FINES	\$1,349,199.36
c. DRUG FINES	\$17,965.09
d. CRIME LABORATORY FUND	\$27,763.64
e. CRIME LABORATORY DUI FUND	\$560.00
f. COUNTY BOATING FUND	\$8,471.94
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$1,385,399.28
<b>SUBTOTAL 3-a,b,c,d,e,f,g</b>	
	<b>\$2,962,142.68</b>

[CLICK HERE TO GO TO ATTACHMENT C](#)

**SUBTOTAL SECTION B (1,1.1,2,3)**

**\$8,557,128.01**

THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5



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

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$37,479.36
2. ROAD FUND (OVERWEIGHTS)	\$25,682.81
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$748.88
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	\$782,247.71
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$552.00
9. DRIVERS EDUCATION FUND	\$374,494.41
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$13,006.82
11. DRUG TREATMENT FUND	\$94,726.15
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$5,040.00
14. TRAUMA CENTER FUND	\$264,742.35
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$484,969.29
17. GENERAL REVENUE FUND	\$543,346.71
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	\$7,123.29
36. FIRE PREVENTION FUND	\$52,529.13
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$16.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$130,640.70
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$89,031.85
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$18.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$446,250.42
45. LUMP SUM SURCHARGE*	\$1,711,783.78

**SUBTOTAL 4 (1-45) \$ 5,064,429.66**  
THIS AMOUNT FORWARDED TO PAGE 5

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

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

**SUBTOTAL SECTION B(1,1.1, 2, 3) \$8,557,128.01**  
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

**SUBTOTAL 4 (1-45) \$5,064,429.66**

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$143,759.95
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$642.93
53. FIRE TRUCK REVOLVING LOAN FUND	\$50,479.86
54. FORECLOSURE PREVENTION PROGRAM FUND	\$70,756.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$168,434.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$10.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$300.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$14,732.13
63. ROADSIDE MEMORIAL FUND	\$63,932.29
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$13,942.77
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$8,138.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$684,594.27
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$95.00
72. STATE POLICE VEHICLE FUND	\$60,193.12
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$6,225.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$3,163.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$5,195.72
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$286.00
78. STATE POLICE SERVICES FUND	\$4,510.49
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$355,266.28
80. GUARDIANSHIP AND ADVOCACY FUND	\$57,190.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$43,614.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$890.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$195,427.00
85. GEORGE BAILEY MEMORIAL FUND	\$1,561.50
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$5,238.68

**SUBTOTAL 4 (46-999) \$1,958,577.99**

[CLICK HERE TO GO TO ATTACHMENT D](#)

**SUBTOTAL 4 (1-999) \$7,023,007.65**

**SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 15,580,135.66**

THIS AMOUNT FORWARDED TO PAGE 7

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

**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		
(a) FEES	\$121,578.20	
(b) RECORDS AUTOMATION FUND	\$48,614.31	
	<b>SUBTOTAL (1-a,b)</b>	<b>\$170,192.51</b>
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$803,931.75	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$1,135,201.48	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$1,939,133.23</b>
3. COUNTY LAW LIBRARY FUND		\$434,080.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$23,230.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$334,744.16
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$321,972.86	
(b) JUVENILE REPRESENTATION	\$13,192.85	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$335,165.71</b>
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$465,124.63
9. PROBATION AND COURT SERVICES FUND		\$1,791,937.92
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$174,452.50	
(b) REJECTION OF AWARD	\$24,400.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$198,852.50</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$133,652.14
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$4,750.00	
(b) WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$4,750.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$562,254.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$18,570.04
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$201,327.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$130,841.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$180,500.00
23. CHILDREN'S ADVOCACY CENTER		\$37,838.48
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$120,192.86
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$246,622.48
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$1,335.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00
	<b>SECTION C TOTAL</b>	<b>\$7,330,343.66</b>

[CLICK HERE TO GO TO ATTACHMENT E](#)

THIS AMOUNT FORWARDED TO PAGE 7

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

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

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$1,326,106.73
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$5,893.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$5,893.00</b>
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$1,713.17
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$20,252.59
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$39,218.07
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	<b>SUBTOTAL (6-a,b)</b>	<b>\$0.00</b>
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$76,777.83
8. REFUND AND RETURNS		
a. BAIL	\$4,783,223.07	
b. OTHER	\$157,840.71	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$4,941,063.78</b>
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (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 BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$769,189.52

[CLICK HERE TO GO TO ATTACHMENT F.](#)

**SECTION D TOTAL**

**\$7,180,214.69**

THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>PART III TOTALS</b>	SECTION A TOTAL (From PartIII.A-B.3)	\$55,608,941.98
	SECTION B TOTAL (From PartIII.StateFunds2)	\$15,580,135.66
	SECTION C TOTAL (From PartIII.C)	\$7,330,343.66
	SECTION D TOTAL (From PartIII.D)	\$7,180,214.69
<b>PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL</b>		<b>\$85,699,635.99</b>

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	\$96,176.71
Computer	\$6,128.47
Books Manuals And Periodicals	\$0.00
Operational Supplies	\$0.00
Gasoline	\$618.20
H/L/D Employee Benefits	\$1,448,833.84
Retirement Benefits/FICA	\$376,927.66
Retirement Benefits/IMRF	\$515,215.99
Consultants	\$0.00
Software Maintenance	\$0.00
Mileage Reimbursement	\$3,351.90
Employee Relations	\$2,912.72
Trips And Training	\$13,513.06
Dues And Subscriptions	\$3,999.51
Publications & Legal Notices	\$72.80
Advertising	\$110.00
Cell Phones	\$105.88
Dues	\$0.00
Cell Phone Allowance	\$245.00
Data/Telecommunications	\$0.00
Courier Services	\$16,746.39
Motor Vehicle Maintenance & Repairs	\$945.23
Office Equip Maintenance And Repairs	\$9,212.64
Building Storage	\$12,321.45
Record Storage	\$3,039.16
Equipment Maintenance	\$0.00
Equipment Rental	\$11,982.93
Bank Service Charges	\$2,378.71
Printing Services	\$52,891.09
Miscell Contractual Services	\$3,000.00
All Other Miscellaneous	\$406.91
<b>ATTACHMENT A TOTAL</b>	
	<b>\$2,581,136.25</b>

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.

[Click here to see examples of items that may or may not appear on Attachment A](#)

**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	\$92,927.71					\$92,927.71
BANNOCKBURN	\$51,230.28					\$51,230.28
BARRINGTON	\$1,540.12					\$1,540.12
BARRINGTON HILLS	\$2.00					\$2.00
BEACH PARK	\$37,206.43					\$37,206.43
BUFFALO GROVE-STATE	\$34,380.65					\$34,380.65
BUFFALO GROVE-VILLAGE	\$337,069.57					\$337,069.57
DEER PARK	\$50,735.88					\$50,735.88
DEERFIELD	\$181,180.28					\$181,180.28
FOX LAKE	\$134,210.65					\$134,210.65
GRAYSLAKE	\$84,532.01					\$84,532.01
GREAT LAKES	\$215.25					\$215.25
GREEN OAKS	\$9,842.16					\$9,842.16
GURNEE	\$375,510.51					\$375,510.51
HAINESVILLE	\$313.00					\$313.00
HAWTHORN WOODS	\$141,833.95					\$141,833.95
HIGHLAND PARK	\$239,781.32					\$239,781.32
HIGHWOOD	\$28,933.90	\$300.00				\$29,233.90
HOMELAND SECURITY	\$2.00					\$2.00
INDIAN CREEK	\$0.00					\$0.00
ISLAND LAKE	\$7,661.58					\$7,661.58
KILDEER	\$45,264.77					\$45,264.77
LAKE BARRINGTON	\$15,073.49					\$15,073.49
LAKE BLUFF	\$55,515.56	\$150.00				\$55,665.56
LAKE FOREST	\$143,197.59					\$143,197.59
LAKE VILLA	\$103,100.39	\$202.13				\$103,302.52
LAKE ZURICH	\$221,955.63					\$221,955.63
LAKEMOOR	\$123,641.55	\$250.00				\$123,891.55
LIBERTYVILLE	\$248,658.52					\$248,658.52
LINCOLNSHIRE	\$182,839.57					\$182,839.57
LINDENHURST	\$94,363.53					\$94,363.53
LONG GROVE	\$36,322.76					\$36,322.76
METTAWA	\$52,386.43	\$460.31				\$52,846.74
MUNDELEIN	\$444,092.43					\$444,092.43
NORTH BARRINGTON	\$12,478.17	\$180.77				\$12,658.94
NORTH CHICAGO	\$112,966.49					\$112,966.49
OLD MILL CREEK	\$2,200.50					\$2,200.50
PARK CITY	\$169,712.19					\$169,712.19
PORT BARRINGTON	\$40.50					\$40.50
RIVERWOODS	\$116,696.77					\$116,696.77
ROUND LAKE	\$102,815.26	\$163.69				\$102,978.95
ROUND LAKE BEACH	\$147,483.80					\$147,483.80
ROUND LAKE HEIGHTS	\$43,044.25	\$50.00				\$43,094.25
ROUND LAKE PARK	\$121,230.53					\$121,230.53
THIRD LAKE	\$10,148.45					\$10,148.45
TOWER LAKES	\$18,370.32					\$18,370.32
VERNON HILLS	\$243,015.00					\$243,015.00
VOLO	\$27,576.14					\$27,576.14
WADSWORTH	\$2,012.00					\$2,012.00
WAUCONDA	\$99,456.09					\$99,456.09
WAUKEGAN	\$442,154.54	\$3,930.66				\$446,085.20
WHEELING	\$88.00					\$88.00
WINTHROP HARBOR	\$107,663.06					\$107,663.06
ZION	\$218,819.63	\$150.00				\$218,969.63
FOX WATERWAY AGENCY	\$0.00					\$0.00
LIBERTYVILLE TOWNSHIP	\$1,977.92					\$1,977.92
LKC ENFORCEMENT/MEG	\$5,298.76	\$8,377.93				\$13,676.69
<b>SUBTOTALS</b>	<b>\$5,580,769.84</b>	<b>\$14,215.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						<b>\$5,594,985.33</b>

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.

Click here to see examples of items that may or may not appear on Attachment B









**ATTACHMENT F**

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

DESCRIPTION	AMOUNT
ALGONQUIN POLICE DEPARTMENT	\$70.00
ANIMAL CARE AND CONTROL	\$2.00
CARPENTERSVILLE POLICE DEPT	\$140.00
CLINTON COUNTY SHERIFF DEPT	\$70.00
COOK COUNTY SHERIFF	\$70.00
DEKALB POLICE DEPT	\$70.00
DUPAGE COUNTY SHERIFF	\$210.00
ELGIN POLICE DEPARTMENT	\$140.00
HANOVER PARK POLICE	\$140.00
HINSDALE POLICE DEPARTMENT	\$70.00
HOFFMAN ESTATES	\$70.00
KANE COUNTY SHERIFF	\$70.00
LOMBARD POLICE DEPARTMENT	\$70.00
WOOD DALE POLICE DEPARTMENT	\$70.00
HEALTH DEPARTMENT	\$762.00
METRA	\$3,050.50
BUILDING AND ZONING	\$10,215.00
COLLEGE OF LAKE CNTY	\$1,860.30
FOREST PRESERVE	\$2,871.00
ATTORNEY GENERAL	\$2.00
COURT ORDERED CONTRI	\$20,976.38
CT CONT-CHILD ADVOCY	\$48,109.74
CT CONT LC OPIOID	\$18,041.76
CT CONTRI -A.A.I.M.	\$50,155.14
CT CONTRI -NICASA	\$700.00
CT CONT NICASA TEEN	\$14,711.34
CT CONTRIBUTION MADD	\$15,452.00
CT CONTRI-DRUG COURT	\$38,847.03
CT CONTRI-SAFE PLACE	\$7,199.08
CT CONTRI-TIM COURT	\$1,750.00
CT CONTRI-VET COURT	\$3,500.00
CT CONTRI - ZACHARIAS	\$0.00
HARRIS AND HARRIS	\$432,659.13
DRUG ENFORCEMENT AGENCY	\$2.00
NAVAL INVEST SERVICE	\$2.00
LONG GROVE FIRE PROT DIST	\$45.75
INTEREST HARRIS & HARRIS	\$91,027.08
JDAF	\$5,988.29
<b>ATTACHMENT F TOTAL</b>	<b>\$769,189.52</b>

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.

[Click here to see examples of items that may or may not appear on Attachment F](#)

# LAKE COUNTY OFFICE OF THE CIRCUIT COURT CLERK

Lake County, Illinois

## NOTES TO REPORT J – ANNUAL FINANCIAL REPORT For the Year Ended November 30, 2017

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### **NOTE 1 – BASIS OF PRESENTATION**

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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 THE 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, 2017, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated March 22, 2018.

***Internal Control Over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described below as item 2017-001, that we consider to be a material weakness.

## **ITEM 2017-001 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 statements 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 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 Virchow Krause, LLP*

Chicago, Illinois  
March 22, 2018

REPORT ON COMPLIANCE WITH ILLINOIS CIRCUIT CLERK  
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

**Compliance with Circuit Clerk Statute Listing Criteria**

We have examined the Lake County Circuit Clerk (Circuit Clerk) compliance with the requirements listed below during the year ended November 30, 2017. The management of the Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations as identified in the Circuit Clerk Audit Guide.
- 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.

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 (Act); and the *Circuit Clerk Audit Guidelines* as noted by the Act. Those standards, the Act, and the Circuit Clerk Audit Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether the Circuit Clerk complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the Circuit Clerk complied with the specific requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination of the Circuit Clerk's compliance with the specified requirements.

In our opinion, the Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during for the year ended November 30, 2017.

### **Internal Control Over Compliance**

Management of the 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 the Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the requirements in the Clerk of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the compliance requirements listed in the first paragraph of this report 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 the requirements listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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.

#### **ITEM 2017-001 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.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of compliance and internal control over compliance and the results of our testing based on the annual audit requirements of the Clerk of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

*Baker Tilly Virchow Krause, LLP*

Chicago, Illinois  
March 22, 2018

**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 and for the year ended November 30, 2017, and have issued our report thereon dated March 22, 2018. 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 statements 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 is 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 statements 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 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 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 Circuit Clerk's compliance with specified requirements.

***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 March 5, 2018.

***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 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 2017. 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 Statements 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.

***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 REPRESENTATION**

We have requested certain representation 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 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 Circuit Clerk for the year ended November 30, 2017, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the 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 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 statements 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 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.

### **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 itself.

### **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 Virchow Krause, LLP*

Chicago, Illinois  
March 22, 2018

**MANAGEMENT REPRESENTATION**

OFFICE OF THE CIRCUIT COURT CLERK  
Lake County, Illinois



Erin  
**Cartwright  
Weinstein**  
Clerk of the Circuit Court

18 N. County Street  
Waukegan, IL 60085  
(847) 377-3380  
lakecountycircuitclerk.org

March 22, 2018

Baker Tilly Virchow Krause, LLP  
205 North Michigan Avenue  
Chicago, IL 60601-5927

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, 2017 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.
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.

None of these nonattest services 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, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
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.

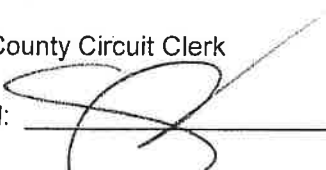
27. With respect to the Circuit Clerk Audit Guidelines, amended November 2017 (the Guide): The Circuit Clerk management asserts that an evaluation has been performed and the office has materially complied with the following matters (Appendix D-2, of the Circuit Clerk Audit Guidelines, amended November 2017):

- 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: \_\_\_\_\_

  
Erin Cartwright Weinstein, Clerk of the Circuit Court

Signed: \_\_\_\_\_

  
Farrah Watson, Director of Finance