

**BOONE COUNTY, ILLINOIS  
CIRCUIT CLERK**

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**AGENCY FUND  
FINANCIAL STATEMENTS**

**November 30, 2009**

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BOONE COUNTY, ILLINOIS  
CIRCUIT CLERK

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CONTENTS

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	<u>Page Number</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 2
<b>INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE</b>	3 - 5
<b>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</b>	6 - 7
<b>FINANCIAL STATEMENTS:</b>	
Circuit Clerk Agency Fund:	
Balance Sheet	8
Statement of Changes in Assets and Liabilities	9
Notes to Financial Statements	10
<b>SUPPLEMENTARY INFORMATION:</b>	
Report J, Annual Financial Report	11 - 21



## INDEPENDENT AUDITOR'S REPORT

Boone County Circuit Clerk  
Boone County Courthouse  
Belvidere, Illinois

We have audited the agency fund financial statements of the Boone County, Illinois Circuit Clerk, as of and for the year ended November 30, 2009, as listed in the table of contents. These agency fund financial statements are the responsibility of the Boone County, Illinois Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note A, the financial statements present only the agency fund of the Circuit Clerk and do not purport to, and do not, present fairly the financial position of Boone County, Illinois as of November 30, 2009, and 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.

In our opinion, the financial statements referred to above present fairly in all material respects the financial position of the Circuit Clerk's agency fund of Boone County, Illinois as of November 30, 2009 and its changes in assets and liabilities for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Boone County, Illinois Circuit Clerk has not presented a management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with Government Auditing Standards we have also issued a report dated June 8, 2010, on our consideration of the Boone County, Illinois Circuit Clerk's internal control over financial reporting of the agency fund 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the agency fund financial statements of the Boone County, Illinois Circuit Clerk. The accompanying supplemental information, listed in the table of contents as Report J Annual Financial Report, is presented for the purpose of additional analysis and is not a required part of the agency fund financial statements. This information has been subjected to the auditing procedures applied in the audit of the agency fund financial statements and, in our opinion, is fairly stated in all material respects, in relation to the agency fund financial statements taken as a whole.

This report is intended for the information and use of the County Board, management, the State of Illinois, the General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

*Sindgen, Callihan, Von Driel, Co., Ltd.*

Freeport, Illinois  
June 8, 2010



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

Boone County Circuit Clerk  
Boone County Courthouse  
Belvidere, Illinois

**Compliance**

We have examined the Boone County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2009. The management of the Boone County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Boone County 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.
- E. The Circuit Clerk is maintaining effective accounting control over revenues, expenditures, assets, and liabilities.

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, including examining, on a test basis, evidence about the Boone 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 on the Boone County Circuit Clerk's compliance with specified requirements.

In our opinion, the Boone County Circuit Clerk complied, in all material respects, with the aforementioned requirements during the year ended November 30, 2009.

### **Internal Control**

The management of the Boone 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 the Boone County Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report in order 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 Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Boone County Circuit Clerk's internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the Boone County Circuit Clerk's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended for the information and use of the County Board, management, the State of Illinois, the General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

*Sindgen, Callihan, Von Osdol, Co. Ltd*

Freeport, Illinois  
June 8, 2010



**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**

Boone County Circuit Clerk  
Boone County Courthouse  
Belvidere, Illinois

We have audited the agency fund financial statements of the Boone County, Illinois Circuit Clerk as of and for the year ended November 30, 2009, and have issued our report thereon dated June 8, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Ogle County, Illinois Circuit Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Boone County, Illinois Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Boone County, Illinois Circuit Clerk's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

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

This report is intended solely for the information and use of the County Board, management, the State of Illinois, the General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

*Sindgen, Callahan, Von Dadel, Cortel*

Freeport, Illinois  
June 8, 2010

**BOONE COUNTY, ILLINOIS CIRCUIT CLERK  
AGENCY FUND  
BALANCE SHEET  
November 30, 2009**

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**ASSETS**

Cash	<u>\$ 811,521</u>
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**LIABILITIES**

Agency funds due others	<u>\$ 811,521</u>
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**BOONE COUNTY, ILLINOIS CIRCUIT CLERK**  
**AGENCY FUND**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year ended November 30, 2009**

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	<b>Balance December 1, 2008</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance November 30, 2009</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Assets-				
Cash	<u>\$1,051,021</u>	<u>\$ 3,589,656</u>	<u>\$ 3,829,156</u>	<u>\$ 811,521</u>
Liabilities-				
Agency funds due others	<u>\$1,051,021</u>	<u>\$ 3,589,656</u>	<u>\$ 3,829,156</u>	<u>\$ 811,521</u>

BOONE COUNTY, ILLINOIS  
CIRCUIT CLERK  
AGENCY FUND  
NOTES TO FINANCIAL STATEMENTS  
November 30, 2009

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(A) **Significant Accounting Policies:**

1) **Principles used to Determine the Scope of the Reporting Entity:**

The financial statements present only the agency fund of the Boone County Circuit Clerk and are not intended to present fairly the financial position of Boone County, Illinois in conformity with generally accepted accounting principles.

2) **Fund Accounting:**

Agency Fund- The Agency Fund is used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

3) **Basis of Accounting:**

The Agency Fund is accounted for on the accrual basis. The primary objective is to present the County's custodial responsibility in connection with these funds.

(B) **Cash:**

The cash accounts at year-end and throughout the year consisted of one checking account and three money market accounts. The account that is being used as an operating account, included a corresponding sweep account.

**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT  
17TH JUDICIAL CIRCUIT, BOONE COUNTY, ILLINOIS  
FISCAL YEAR ENDING \_\_\_\_ NOV. 30TH 2009

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

<b>A. CLERK'S FEES AND COSTS RECEIVED</b> (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.	<b>SECTION A TOTAL</b>	<b>\$552,133.00</b>
<b>B. COURT AUTOMATION FUND</b>	<b>SECTION B TOTAL</b>	<b>\$137,573.00</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$7,987.00</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$136,946.00</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$9,224.00</b>
<b>F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$12,793.00	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$9,590.00	
(3) OTHER	\$0.00	
	<b>SECTION F (1,2,3) TOTAL</b>	<b>\$22,383.00</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL</b>		<b>\$866,246.00</b>

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

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$60,940.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$488,864.00
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	16	
	(ii) PART TIME:	4	

NOTE: DO NOT INCLUDE SALARIES  
REPORTED IN B, C, OR D BELOW.

**SECTION A (1,2) TOTAL \$549,804.00**

**B. AUTOMATION EXPENSES**

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

(1) PAID FROM COURT AUTOMATION FUND			\$24,423.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

**SECTION B (1,2) TOTAL \$24,423.00**

**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			\$290.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

**SECTION C (1,2) TOTAL \$290.00**

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$28,703.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

**SECTION D (1,2) TOTAL \$28,703.00**

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

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

**SECTION E TOTAL \$5,669.00**

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

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TRAVEL, ETC.)  
IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR  
AMOUNTS ON PAGE 7, ATTACHMENT A.)

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

**SECTION F TOTAL \$37,760.00**

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

**\$646,649.00**

**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 personal checks endorsed without recourse and forwarded to obligee or public office.)	\$32,187.00		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$4,193,104.00		
		<b>SECTION A TOTAL</b>	<b>\$4,225,291.00</b>
			THIS AMOUNT FORWARDED TO PAGE 6

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

SEE PAGE 9, ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

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

a. ALL EXCEPT DRUG FINES	\$344,878.00		
b. DRUG FINES	\$503.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER (EMERGENCY RESPONSE)	\$16,454.00		
		<b>SUBTOTAL 1-A,B,C,D,E</b>	<b>\$361,835.00</b>

1.1) DRUG TASK FORCE \$27.00

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

a. ALL EXCEPT DRUG FINES	\$32,647.00		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
		<b>SUBTOTAL 2-A,B,C</b>	<b>\$32,647.00</b>

**TOTAL                    \$394,609.00**

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ON PAGE 8, ATTACHMENT B)

3) COUNTY

a. CRIMINAL FINES	\$189,730.00		
b. TRAFFIC FINES	\$583,248.00		
c. DRUG FINES	\$1,310.00		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$206,948.00		
		<b>SUBTOTAL 3-A,B,C,D,E,F,G</b>	<b>\$981,236.00</b>

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON PAGE 9, ATTACHMENT C

**SUBTOTAL SECTION B (1,1.1,2,3)            \$1,375,745.00**  
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4

**SUBTOTAL SECTION B(1,1.1, 2, 3)**  
**AMOUNT FORWARDED FROM THE BO**

4) STATE

1. DNR FUNDS TOTAL	\$3,387.00
2. ROAD FUND (OVERWEIGHTS)	\$5,963.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$6,087.00
6. STATE POLICE DUI FUND	\$4,388.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$88,236.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$5,783.00
9. DRIVERS EDUCATION FUND	\$37,367.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$6,109.00
11. DRUG TREATMENT FUND	\$19,722.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,223.00
14. TRAUMA CENTER FUND	\$36,704.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$78,395.00
17. GENERAL REVENUE FUND	\$83,573.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$507.00
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	\$1,046.00
36. FIRE PREVENTION FUND	\$1,952.00
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	\$922.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$20,687.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$23.00
44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D)	\$12,772.00
45. LUMP SUM SURCHARGE*	\$214,544.00
<b>SUBTOTAL 4 (1-45)</b>	<b>\$629,390.00</b>

**SECTION B (1,1.1,2,3,4) TOTAL**

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

THIS AMOUNT FC

**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		\$20,265.00
2. SHERIFF		
a. FEES (e.g. SERVICE OF PROCESS)	\$8,280.00	
b. COUNTY GENERAL FUND FOR COURT SECURITY	\$81,221.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$89,501.00</b>
3. COUNTY LAW LIBRARY FUND		\$24,360.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$1,110.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$55,632.00
6. COURT-APPOINTED COUNSEL:		
a. DEFENSE COUNSEL	\$6,460.00	
b. JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$6,460.00</b>
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$68,827.00
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
a. ARBITRATION FEE	\$19,712.00	
b. REJECTION OF AWARD	\$800.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$20,512.00</b>
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
a. SUBSTANCE ABUSE SERVICES FUND	\$0.00	
b. WORKING CASH FUND	\$0.00	
	<b>SUBTOTAL (13-a,b)</b>	<b>\$0.00</b>
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$91,180.00
17. ARRESTEE'S MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. OTHER		\$16,265.00

**SECTION C TOTAL** **\$394,112.00**  
 THIS AMOUNT FORWARDED TO PAGE 6

**D. MISCELLANEOUS DISBURSEMENTS**

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$61,081.00
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$0.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$0.00</b>
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$13,732.00
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"		\$106,650.00
8. REFUND AND RETURNS		
a. BAIL	\$215,190.00	
b. OTHER	\$0.00	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$215,190.00</b>
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON PAGE 11,) ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$0.00

**SECTION D TOTAL**      **\$396,653.00**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

<b>SECTION A TOTAL (FROM PAGE 3)</b>	<b>\$4,225,291.00</b>
<b>SECTION B TOTAL (FROM PAGE 4)</b>	<b>\$2,005,135.00</b>
<b>SECTION C TOTAL (FROM PAGE 5)</b>	<b>\$394,112.00</b>
<b>SECTION D TOTAL (FROM PAGE 6)</b>	<b>\$396,653.00</b>
<b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b>	<b>\$7,021,191.00</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 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**

<b>NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE</b>	<b>ALL EXCEPT DRUG</b>	<b>DRUG</b>	<b>CRIME LAB</b>	<b>CRIME LAB DUI</b>	<b>OTHER</b>	<b>TOTALS</b>
City of Belvidere	\$342,754.00	\$503.00	\$0.00	\$0.00	\$16,214.00	\$359,471.00
Village of Cherry Valley	\$2,024.00	\$0.00	\$0.00	\$0.00	\$240.00	\$2,264.00
Village of Poplar Grove	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Village of Capron	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Belvidere Park District	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
School District 100	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
School District 200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone County Conservation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone Co Fire District #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone Co Fire District #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone Co Fire District #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Belvidere Township	\$19,075.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,075.00
Bonus Township	\$7,459.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,459.00
Boone Township	\$769.00	\$0.00	\$0.00	\$0.00	\$0.00	\$769.00
Caledonia Township	\$1,220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,220.00
Flora Township	\$1,531.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,531.00
Leroy Township	\$194.00	\$0.00	\$0.00	\$0.00	\$0.00	\$194.00
Manchester Township	\$158.00	\$0.00	\$0.00	\$0.00	\$0.00	\$158.00
Poplar Grove Township	\$1,321.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,321.00
Spring Township	\$520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$520.00
Slant	\$0.00	\$21.00	\$0.00	\$0.00	\$0.00	\$21.00
Winnebago county	\$0.00	\$3.00	\$0.00	\$0.00	\$0.00	\$3.00
Rockford Police Department	\$0.00	\$3.00	\$0.00	\$0.00	\$0.00	\$3.00
<b>SUBTOTALS</b>	<b>\$377,525.00</b>	<b>\$530.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,454.00</b>	
<b>(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						<b>\$394,509.00</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.





