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**CLERK OF THE CIRCUIT COURT  
BOONE COUNTY, ILLINOIS**

FINANCIAL AND COMPLIANCE AUDIT  
OF THE CLERK OF THE CIRCUIT COURT'S  
FIDUCIARY FUND

For the Year Ended  
November 30, 2011

CLERK OF THE CIRCUIT COURT  
BOONE COUNTY, ILLINOIS  
FINANCIAL AND COMPLIANCE AUDIT OF THE CLERK OF THE CIRCUIT COURT'S  
FIDUCIARY FUND  
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6815 Weaver Road, Suite 100 • Rockford, Illinois 61114-8018

INDEPENDENT AUDITOR'S REPORT

The Honorable Nora Ohlsen  
Clerk of the Circuit Court  
Boone County  
Belvidere, Illinois

We have audited the accompanying basic financial statements of the fiduciary fund of the Boone County Circuit Clerk (Circuit Clerk) as of and for the year ended November 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the Boone County 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 our 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 basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the fiduciary fund of the Circuit Clerk and are not intended to present fairly the financial position of Boone County, Illinois as of November 30, 2011 and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary fund of Boone County, Illinois as of November 30, 2011, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2012 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters which is included within. 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 should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the fiduciary fund. The accompanying supplementary information, included in Report J Annual Financial Report, is presented for the purpose of additional analysis and is not a required part of the financial statements. This information has been subjected to auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole and the guidelines of the Administrative Office for the Illinois Courts.

We noted certain matters that we reported to management of Boone County Circuit Clerk in a separate letter dated May 30, 2012.

This report is intended solely for the information and use of Boone County, Illinois, the appropriate local governments within that County, 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 and should not be used by anyone other than these specified parties.

*Sikich LLP*

Rockford, Illinois  
May 30, 2012



6815 Weaver Road, Suite 100 • Rockford, IL 61114

INDEPENDENT AUDITOR'S 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

The Honorable Nora Ohlsen  
Clerk of the Circuit Court  
Boone County  
Belvidere, Illinois

We have audited the financial statements of the fiduciary fund of the Boone County Circuit Clerk (Circuit Clerk) as of and for the year ended November 30, 2011, and have issued our report thereon dated May 30, 2012. 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

Management of the Boone County Circuit Clerk is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the 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 Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the 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 Circuit Clerk's financial statements will not be prevented, or detected and corrected on a timely basis.

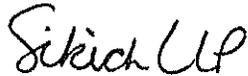
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not 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 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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Circuit Clerk in a separate letter dated May 30, 2012

This report is intended solely for the information and use of Boone County, Illinois, the appropriate local governments within that County, 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 and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Sikich LLP".

Rockford, Illinois  
May 30, 2012

## BASIC FINANCIAL STATEMENTS

CLERK OF THE CIRCUIT COURT  
BOONE COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUND

November 30, 2011

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ASSETS	
Cash	\$ 994,017
TOTAL ASSETS	<u>\$ 994,017</u>
LIABILITIES	
Due to others	\$ 994,017
TOTAL LIABILITIES	<u>\$ 994,017</u>

See accompanying notes to financial statements.

CLERK OF THE CIRCUIT COURT  
BOONE COUNTY, ILLINOIS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUND

For the Year Ended November 30, 2011

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	<u>Beginning of Year</u>	<u>Increases</u>	<u>Decreases</u>	<u>End of Year</u>
ASSETS				
Cash	<u>\$ 1,024,452</u>	<u>\$ 3,778,972</u>	<u>\$ 3,809,407</u>	<u>\$ 994,017</u>
TOTAL ASSETS	<u>\$ 1,024,452</u>	<u>\$ 3,778,972</u>	<u>\$ 3,809,407</u>	<u>\$ 994,017</u>
LIABILITIES				
Due to others	<u>\$ 1,024,452</u>	<u>\$ 3,778,972</u>	<u>\$ 3,809,407</u>	<u>\$ 994,017</u>
TOTAL LIABILITIES	<u>\$ 1,024,452</u>	<u>\$ 3,778,972</u>	<u>\$ 3,809,407</u>	<u>\$ 994,017</u>

See accompanying notes to financial statements.

CLERK OF THE CIRCUIT COURT  
BOONE COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2011

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

These financial statements present only the financial activity of the Clerk of the Circuit Court of Boone County, Illinois (Circuit Clerk) Agency Fund. Financial activities of the other funds that form the reporting entity of Boone County are not included but rather are available under separate cover.

b. Basis of Accounting

The statements have been prepared on the accrual basis of accounting. Increases in assets are recognized when measurable and earned. Decreases in assets are recognized when the liability is incurred.

2. DEPOSITS AND INVESTMENTS

The County's investment policy authorizes the Circuit Clerk to make deposits/investments in insured commercial banks, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

Deposits

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank failure, the Circuit Clerk's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions, the County's investment policy requires that deposits with financial institutions in excess of FDIC be collateralized with collateral in an amount not less than 100% of the uninsured deposits with the collateral held by a third party acting as the agent of the County.

SUPPLEMENTARY INFORMATION

**REPORT J  
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT  
17TH JUDICIAL CIRCUIT, BOONE COUNTY, ILLINOIS  
FISCAL YEAR ENDING November 30, 2011

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

<b>A. CLERK'S FEES AND COSTS RECEIVED</b>	<b>SECTION A TOTAL</b>	<b>\$508,536.00</b>
<small>(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocate 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>\$117,834.00</b>
<b>C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</b>	<b>SECTION C TOTAL</b>	<b>\$7,480.00</b>
<b>D. COURT DOCUMENT STORAGE FUND</b>	<b>SECTION D TOTAL</b>	<b>\$118,152.00</b>
<b>E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND</b>	<b>SECTION E TOTAL</b>	<b>\$18,071.00</b>
<b>F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND</b>	<b>SECTION F TOTAL</b>	<b>\$4,460.00</b>
<b>G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)</b>		
(1) INTEREST PAID ON ACCOUNTS	\$2,121.00	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$10,886.00	
(3) OTHER	\$0.00	
	<b>SECTION G (1,2,3) TOTAL</b>	<b>\$13,007.00</b>
<b>PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL</b>		<b>\$787,540.00</b>

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

**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$85,448.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$512,598.00	
(3) NUMBER OF STAFF POSITIONS:		(i) FULL-TIME: 17 (ii) PART-TIME: 5

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

SECTION A (1,2) TOTAL \$578,046.00

**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	\$46,939.00	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION B (1,2) TOTAL \$46,939.00

**C. MAINTENANCE AND CHILD SUPPORT EXPENSES**

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES  
DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$0.00	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION C (1,2) TOTAL \$0.00

**D. COURT DOCUMENT STORAGE EXPENSES**

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$117,239.00	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION D (1,2) TOTAL \$117,239.00

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

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

SECTION E TOTAL \$13,588.00

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

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

SECTION F TOTAL \$0.00

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

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

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

SECTION G TOTAL \$36,077.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$791,889.00

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

**A. MAINTENANCE AND CHILD SUPPORT**

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$10,678.00		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$4,526,244.00		
		<b>SECTION A TOTAL</b>	<b>\$4,536,922.00</b>
			THIS AMOUNT FORWARDED TO PAGE 7

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

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

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

a. ALL EXCEPT DRUG FINES	\$291,845.00		
b. DRUG FINES	\$2,354.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$15,248.00		
	<b>SUBTOTAL 1-a,b,c,d,e</b>	<b>\$309,447.00</b>	

1.1) DRUG TASK FORCE		<b>\$0.00</b>	
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## 2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$50,860.00		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	<b>SUBTOTAL 2-a,b,c</b>	<b>\$50,860.00</b>	

		<b>TOTAL</b>	<b>\$360,307.00</b>
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(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

## 3) COUNTY

a. CRIMINAL FINES	\$220,375.00		
b. TRAFFIC FINES	\$658,196.00		
c. DRUG FINES	\$575.00		
d. CRIME LABORATORY FUND	\$7,708.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$204,892.00		

	<b>SUBTOTAL 3-a,b,c,d,e,f,g</b>	<b>\$1,091,746.00</b>	
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\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

	<b>SUBTOTAL SECTION B (1,1.1,2,3)</b>	<b>\$1,452,053.00</b>
	THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5	



**SUBTOTAL SECTION B(1,1.1, 2, 3) \$1,452,053.00**  
**AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3**

<b>4) STATE (Funds 46-999)</b>	<b>SUBTOTAL 4 (1-45)</b>	<b>\$655,432.00</b>
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$0.00
49. CHILD MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND		\$0.00
50. CORPORATE CRIME FUND		\$0.00
51. DIESEL EMISSIONS TESTING FUND		\$0.00
52. ER RESTITUTION (STATE)		\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$2,818.00
54. FORECLOSURE PREVENTION PROGRAM FUND		\$24,598.00
55. FTA WARRANT FEE (STATE POLICE)		\$0.00
56. ILLINOIS ANIMAL ABUSE FUND		\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND		\$0.00
58. ILLINOIS RACING BOARD		\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND		\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND		\$0.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$878.00
63. ROADSIDE MEMORIAL FUND		\$4,563.00
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$2,425.00
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$0.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$61,907.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$11,840.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$30,144.00
74. VEHICLE INSPECTION FUND		\$0.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$165.00
	<b>SUBTOTAL 4 (46-999)</b>	<b>\$139,338.00</b>
	<b>SUBTOTAL 4 (1-999)</b>	<b>\$794,770.00</b>
	<b>SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL</b>	<b>\$ 2,246,823.00</b>
		<b>THIS AMOUNT FORWARDED TO PAGE 7</b>

**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		\$40,566.00
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$17,824.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$65,171.00	
	<b>SUBTOTAL (2-a,b)</b>	<b>\$82,995.00</b>
3. COUNTY LAW LIBRARY FUND		\$42,241.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$1,310.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$52,557.00
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$4,786.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	<b>SUBTOTAL (6 -a,b)</b>	<b>\$4,786.00</b>
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$61,622.00
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$17,824.00	
(b) REJECTION OF AWARD	\$1,400.00	
	<b>SUBTOTAL (11-a,b)</b>	<b>\$19,224.00</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		\$98,525.00
17. COUNTY JAIL 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		\$35,336.00
	<b>SECTION C TOTAL</b>	<b>\$439,162.00</b>
	THIS AMOUNT FORWARDED TO PAGE 7	

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

**D. MISCELLANEOUS DISBURSEMENTS**

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$41,919.00
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		\$1,893.00
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"		\$90,855.00
8. REFUND AND RETURNS		
a. BAIL	\$165,795.00	
b. OTHER	\$0.00	
	<b>SUBTOTAL (8-a,b)</b>	<b>\$165,795.00</b>
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON 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 \$300,462.00**  
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$4,536,922.00
SECTION B TOTAL (FROM PAGE 5)	\$2,246,823.00
SECTION C TOTAL (FROM PAGE 6)	\$439,162.00
SECTION D TOTAL (FROM PAGE 7)	\$300,462.00
<b>PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL</b>	<b>\$7,523,369.00</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**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
CITY OF BELVIDERE	\$288,463.00	\$2,114.00	\$0.00	\$0.00	\$15,228.00	\$305,805.00
VILLAGE OF CHERRY VALLEY	\$547.00	\$0.00	\$0.00	\$0.00	\$20.00	\$567.00
VILLAGE OF POPLAR GROVE	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
VILLAGE OF CAPRON	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
CITY OF LOVES PARK	\$1,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00
BELVIDERE PARK DISTRICT	\$1,435.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,435.00
SCHOOL DISTRICT #100	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
SCHOOL DISTRICT #200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BOONE CO 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	\$31,309.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,309.00
BONUS TOWNSHIP	\$5,573.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,573.00
BOONE TOWNSHIP	\$1,226.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,226.00
CALEDONIA TOWNSHIP	\$3,265.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,265.00
FLORA TOWNSHIP	\$1,626.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,626.00
LEROY TOWNSHIP	\$825.00	\$0.00	\$0.00	\$0.00	\$0.00	\$825.00
MANCHESTER TOWNSHIP	\$214.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214.00
POPLAR GROVE TOWNSHIP	\$4,318.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,318.00
SPRING TOWNSHIP	\$2,354.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,354.00
SLANT	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00	\$240.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTALS</b>	<b>\$342,705.00</b>	<b>\$2,354.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,248.00</b>	
<b>(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS</b>						<b>\$360,307.00</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.









6815 Weaver Road, Suite 100 • Rockford, IL 61114

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

The Honorable Nora Ohlsen  
Clerk of the Circuit Court  
Boone County  
Belvidere, Illinois

We have performed a financial statement audit of the fiduciary fund of the Boone County Circuit Clerk (Circuit Clerk) as of November 30, 2011 and for the year then ended and have issued our report thereon dated May 30, 2012. We have also performed special compliance testing in accordance with Circuit Clerk Statute Listing Criteria regarding the operations of the Circuit Clerk for the year ended November 30, 2011.

We have examined the Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2011. 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.
- 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.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Circuit Clerk's compliance with those requirements listed below 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.

In our opinion, the Circuit Clerk complied, in all material respects, with the requirements listed above during the year ended November 30, 2011.

## Internal Control

The management of the Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed above in this report. In planning and performing our examination, we considered the Circuit Clerk's internal control over compliance with the requirements listed above in 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 Circuit Clerk's internal control over compliance.

*A deficiency in 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 and correct noncompliance with a compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance with the requirements listed above in this report was for the limited purpose as described above in this report and was not designed to identify all deficiencies in internal control that might be deficiencies, 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 solely for the information and use of Boone County, Illinois, the appropriate local governments within that County, 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 and should not be used by anyone other than these specified parties.

*Sikich LLP*

Rockford, Illinois  
May 30, 2012