

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

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

For the Year Ended
November 30, 2014



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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Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the Clerk of the Circuit Court's (Circuit Clerk) Fiduciary Fund of Boone County, Illinois as of and for the year ended November 30, 2014, and the related notes to the financial statements, which comprise the Circuit Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 *Governmental 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 auditor's 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 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 present fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary fund of Boone County, Illinois, as of November 30, 2014, in accordance with conformity principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Fiduciary Fund of the Circuit Clerk of Boone County and are not intended to present fairly the financial position of Boone County, Illinois and its changes in financial position for the year 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 Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 1, 2015 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. 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 *Governmental Auditing Standards* in considering the Circuit Clerk's internal control over financial reporting and compliance.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Fiduciary Fund of the Circuit Clerk of Boone County. The information listed in the table of contents as supplementary information is presented for the purpose of additional analysis and is not required as part of the financial statements.

The supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation the financial statements taken as a whole and the guidelines of the Administrative Office for the Illinois Courts.



Rockford, Illinois
May 1, 2015



**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 Linda Anderson
Clerk of the Circuit Court
Boone County
Belvidere, 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Clerk of the Circuit Court's (Circuit Clerk) Fiduciary Fund of Boone County, Illinois as of and for the year ended November 30, 2014 and the related notes to the financial statements, and have issued our report thereon dated May 1, 2015.

Internal Control Over Financial Reporting

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

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 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. 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.

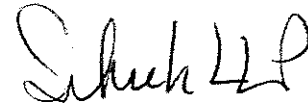
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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 Circuit Clerk's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Circuit Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Shuch LLP".

Rockford, Illinois
May 1, 2015

BASIC FINANCIAL STATEMENTS

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUND

November 30, 2014

ASSETS	
Cash	\$ 1,207,272
TOTAL ASSETS	<u>\$ 1,207,272</u>
LIABILITIES	
Due to others	\$ 43,071
Bail bond deposits	<u>1,164,201</u>
TOTAL LIABILITIES	<u>\$ 1,207,272</u>

See accompanying notes to financial statements.

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

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2014

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.

c. Bail Bond Deposits

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. 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 be forfeited or refunded. These amounts constitute the majority of the balance reported as bail bond deposits.

d. Due to Others

Amounts held by the Circuit Clerk representing fees, fines and other charges assessed by other governments (including the County) have been reported as Due to others until their subsequent disbursement to the appropriate government.

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.

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

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

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND

For the Year Ended November 30, 2014

	Beginning of Year	Increases	Decreases	End of Year
ASSETS				
Cash	\$ 1,177,745	\$ 4,851,664	\$ 4,822,137	\$ 1,207,272
TOTAL ASSETS	<u>\$ 1,177,745</u>	<u>\$ 4,851,664</u>	<u>\$ 4,822,137</u>	<u>\$ 1,207,272</u>
LIABILITIES				
Due to others	\$ 39,412	\$ 3,091,326	\$ 3,087,667	\$ 43,071
Bail bond deposits	1,138,333	1,760,338	1,734,470	1,164,201
TOTAL LIABILITIES	<u>\$ 1,177,745</u>	<u>\$ 4,851,664</u>	<u>\$ 4,822,137</u>	<u>\$ 1,207,272</u>

(See independent auditor's report.)

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

NOTES TO SUPPLEMENTARY INFORMATION

November 30, 2014

BASIS OF PRESENTATION

The accompanying Report J - Annual Financial Report includes activity for the year representing revenue earned by the Clerk of the Circuit Court's office and the distribution of funds held by the Clerk of the Circuit Court's office in an agent 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 Fiduciary Fund financial statement.

Included in Report J - Annual Financial Report (Part III - A) are \$5,491,484 in Maintenance and Child Support disbursements by the State Disbursement Unit. These amounts are not collected or remitted by the County and are not included in the Fiduciary Fund financial statement.

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
17TH JUDICIAL CIRCUIT, BOONE COUNTY
FISCAL YEAR ENDING ____ November 2014

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$429,464.73
<small>(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</small>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$112,220.88
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$9,128.69
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$112,692.70
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$23,522.25
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$11,972.72
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS		\$710.47
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE		\$10,765.84
(3) OTHER		\$0.00
	SECTION G (1,2,3) TOTAL	\$11,476.31

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$710,478.28

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$67,845.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			\$485,618.48
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	19	
	(ii) PART TIME:	5	

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

SECTION A (1,2) TOTAL \$553,463.48

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			\$92,226.73
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
			SECTION B (1,2) TOTAL \$92,226.73

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			\$30,000.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
			SECTION C (1,2) TOTAL \$30,000.00

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND			\$140,483.03
(2) PAID FROM COUNTY GENERAL FUND			\$0.00
			SECTION D (1,2) TOTAL \$140,483.03

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$27,118.23

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 \$23,503.58

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$866,795.05

**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.)	\$1,700.00		
2) STATE DISBURSEMENT UNIT (insert the total amount reported by the State Disbursement Unit)	\$5,489,784.17		
		SECTION A TOTAL	\$5,491,484.17
			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	\$449,505.67		
b. DRUG FINES	\$2,845.89		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$55,463.80		
	SUBTOTAL 1-a,b,c,d,e	\$507,815.36	

1.1) DRUG TASK FORCE \$0.00

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

a. ALL EXCEPT DRUG FINES	\$71,219.87		
b. DRUG FINES	\$88.13		
c. OTHER	\$20,856.00		
	SUBTOTAL 2-a,b,c	\$92,164.00	

TOTAL \$599,979.36

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

3) COUNTY

a. CRIMINAL FINES	\$270,551.49		
b. TRAFFIC FINES	\$899,697.01		
c. DRUG FINES	\$1,103.25		
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)	\$244,382.21		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$1,415,733.96	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$2,015,713.32
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$2,533.15
2. ROAD FUND (OVERWEIGHTS)	\$11,717.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$1,775.00
5. STATE CRIME LABORATORY FUND	\$16,987.50
6. STATE POLICE DUI FUND	\$10,837.50
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$145,737.59
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,208.74
9. DRIVERS EDUCATION FUND	\$47,589.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$6,948.10
11. DRUG TREATMENT FUND	\$42,990.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$2,814.46
14. TRAUMA CENTER FUND	\$35,497.32
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$75,972.71
17. GENERAL REVENUE FUND	\$123,601.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$944.60
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	\$1,891.87
36. FIRE PREVENTION FUND	\$1,320.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$300.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$163.84
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$31,169.42
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$236.70
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$63,826.62
45. LUMP SUM SURCHARGE*	\$311,064.18
SUBTOTAL 4 (1-45)	\$ 937,126.30

THIS AMOUNT FORWARDED TO PAGE 5

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

SUBTOTAL SECTION B(1,1.1, 2, 3) \$2,015,713.32
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)**SUBTOTAL 4 (1-45) \$937,126.30**

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$255.00
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	\$1,265.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$10,584.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$25,242.61
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	\$1,274.00
63. ROADSIDE MEMORIAL FUND	\$8,355.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$20.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$86,836.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$17,347.50
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$56,061.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$105.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$1,087.50
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$105.25
78. STATE POLICE SERVICES FUND	\$8,481.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$4,465.00
999. OTHER (ITEMIZE ON ATTACHMENT D)	\$6,523.18

SUBTOTAL 4 (46-999) \$228,007.04**SUBTOTAL 4 (1-999) \$1,165,133.34****SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 3,180,846.66**

THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$61,650.01	
(b) RECORDS AUTOMATION FUND	\$6,329.00	
	SUBTOTAL (1-a,b)	\$67,979.01
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$21,443.77	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$59,033.67	
	SUBTOTAL (2-a,b)	\$80,477.44
3. COUNTY LAW LIBRARY FUND		\$35,647.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$1,080.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$55,031.14
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$1,676.50	
(b) JUVENILE REPRESENTATION	\$1,676.50	
	SUBTOTAL (6 -a,b)	\$3,353.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$144,746.50
10. DISPUTE RESOLUTION FUND		\$780.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$13,616.00	
(b) REJECTION OF AWARD	\$200.00	
	SUBTOTAL (11-a,b)	\$13,816.00
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	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$88,035.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$4,103.30
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 (ITEMIZE ON ATTACHMENT E)		\$44,211.50
	SECTION C TOTAL	\$539,259.89
	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)		\$57,853.98
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	
	SUBTOTAL (2-a,b)	\$0.00
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		\$3,873.17
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$40,402.55
8. REFUND AND RETURNS		
a. BAIL	\$268,406.59	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$268,406.59
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$0.00

SECTION D TOTAL **\$370,536.29**
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$5,491,484.17
SECTION B TOTAL (FROM PAGE 5)	\$3,180,846.66
SECTION C TOTAL (FROM PAGE 6)	\$539,259.89
SECTION D TOTAL (FROM PAGE 7)	\$370,536.29
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$9,582,127.01

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
City of Belvidere	\$448,434.57	\$2,845.89	\$0.00	\$0.00	\$54,180.80
Village of Cherry Valley	\$508.00	\$0.00	\$0.00	\$0.00	\$442.00
Village of Poplar Grove	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00
Village of Capron	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City of Loves Park	\$0.00	\$0.00	\$0.00	\$0.00	\$840.00
Belvidere Park District	\$533.00	\$0.00	\$0.00	\$0.00	\$0.00
School District 100	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
School District 200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone County Fire Distr #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone County Fire Distr #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boone County Fire Distr #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Belvidere Township	\$44,376.30	\$0.00	\$0.00	\$0.00	\$0.00
Bonus Township	\$8,732.84	\$0.00	\$0.00	\$0.00	\$0.00
Boone Township	\$4,344.05	\$0.00	\$0.00	\$0.00	\$0.00
Caledonia Township	\$4,019.70	\$0.00	\$0.00	\$0.00	\$0.00
Flora Township	\$2,438.11	\$0.00	\$0.00	\$0.00	\$0.00
LeRoy Township	\$988.33	\$0.00	\$0.00	\$0.00	\$0.00
Manchester Township	\$1,127.33	\$0.00	\$0.00	\$0.00	\$0.00
Poplar Grove Township	\$3,805.63	\$0.00	\$0.00	\$0.00	\$0.00
Spring Township	\$2,562.77	\$0.00	\$0.00	\$0.00	\$0.00
Slant	\$0.00	\$88.13	\$0.00	\$0.00	\$0.00
Algonquin PD					\$210.00
Aurora					\$210.00
Batavia PD					\$70.00
Belvidere City PD					(incl above)
Boone County Sheriff					(incl in other-c)
Carpentersville					\$70.00
Cherry Valley PD					(incl above)
Chicago Police Department					\$70.00
Cicero PD					\$70.00
Cook County Sheriff					\$242.00
Crystal Lake Police Department					\$210.00
Dekalb city PD					\$70.00
Dekalb County Sheriff's Dept					\$502.00
DuPage County Sheriff's Dept					\$70.00
East Dundee					\$140.00
Elgin Police Department					\$560.00
Evanston PD					\$70.00
Freeport PD					\$140.00
Genoa PD					\$70.00
Grundy County Sheriff's Dept					\$70.00
Hampshire PD					\$70.00
Harvard PD					\$155.00
Hoffman Estates PD					\$70.00
Huntley PD					\$115.00
Illinois Conservation					\$70.00
Illinois PD #1					\$70.00
Illinois PD # 15					\$630.00
Illinois PD #16					\$1,960.00
Kane Co Sheriff					\$1,312.00
Kendall Co Sheriff					\$70.00
Kingston PD					\$177.00
LaMoille Police					\$70.00
Lake Co Sheriff					\$70.00
Lake in the Hills PD					\$140.00
Lakemoor Police Dept					\$70.00
LaSalle Co Sheriff					\$70.00
Lee Co Sheriff					\$210.00
Loves Park PD					(incl above)
McHenry Co Sheriff					\$1,005.00
McHenry PD					\$70.00
NIU PD					\$70.00
Oakwood Hills PD					\$70.00
Ogle Co Sheriff					\$753.00
Palatine PD					\$70.00
RockValley PD					\$70.00
Rockford City PD					\$5,380.00
Rockford Park District					\$70.00
Rocton Road					\$420.00
Roscoe PD					\$560.00
Sleepy Hollow PD					\$70.00
South Beloit PD					\$210.00
Stephenson Co Sheriff					\$420.00
Streamwood PD					\$70.00
Will county Sheriff					\$70.00
Winnebago County Sheriff					\$3,235.00
Wonder Lake Pd					\$70.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$522,000.53	\$2,934.02	\$0.00	\$0.00	\$76,318.80
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS					

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON
PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

DESCRIPTION	AMOUNT
117 Animal control	\$4,734.00
118 Contempt Fine	\$3,880.00
218 County Percentage	\$174,601.59
169 County DUI Equipment	\$39,239.87
196 Genral Fund/Drug Enforcement	\$3,527.75
273 Police Vehicle Fnd/Co Traffic	\$18,379.00
272 Police Vehicle Fnd/Co Criminal	\$20.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$244,382.21

IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (22): "OTHER"

DESCRIPTION	AMOUNT
Victim Impact	\$300.00
Child Advocacy Fees	\$43,921.50
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT E TOTAL	\$44,221.50

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



6815 Weaver Rd., Suite 100
Rockford, Illinois 61114

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT ACCOUNTANT'S EXAMINATION REPORT

The Honorable Linda Anderson
Clerk of the Circuit Court
Boone County
Belvidere, Illinois

We have examined the Boone County Circuit Clerk's (Circuit Clerk) compliance with the requirements listed below during the year ended November 30, 2014. 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 generally 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 *Governmental 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; 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. 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, 2014.

Rockford, Illinois
May 1, 2015