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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 FUNDS**

**For the Year Ended
November 30, 2010**

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS
FINANCIAL AND COMPLIANCE AUDIT OF THE CLERK OF THE CIRCUIT COURT'S
FIDUCIARY FUNDS
TABLE OF CONTENTS

| | <u>Page(s)</u> |
|---|----------------|
| INDEPENDENT AUDITOR'S REPORT | 1-2 |
| 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 | 3-4 |
| BASIC FINANCIAL STATEMENTS | |
| Statement of Fiduciary Net Assets - Agency Fund | 5 |
| Statement of Changes in Assets and Liabilities - Agency Fund | 6 |
| Notes to the Basic Financial Statements | 7 |
| SUPPLEMENTARY INFORMATION | |
| Report J - Annual Financial Report | 8-18 |
| INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE | 19-20 |



6815 Weaver Road, Suite 100 • Rockford, IL 61114

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 as of and for the year ended November 30, 2010. 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 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 of Boone County, Illinois' Fiduciary Fund as of November 30, 2010, and its 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 February 11, 2011 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 *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was made 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.

We noted certain matters that we reported to management of Boone County Circuit Clerk in a separate letter dated February 11, 2011.

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 UP

Rockford, Illinois
February 11, 2011



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 as of and for the year ended November 30, 2010, which collectively comprise the Boone County Circuit Clerk's basic financial statements and have issued our report thereon dated February 11, 2011. 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 the Boone County 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 Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Boone County 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 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. 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 Boone County 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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. 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 Boone County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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 February 11, 2011.

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
February 11, 2011

BASIC FINANCIAL STATEMENTS

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

November 30, 2010

ASSETS

| | |
|------|--------------|
| Cash | \$ 1,024,452 |
|------|--------------|

| | |
|--------------|---------------------|
| TOTAL ASSETS | <u>\$ 1,024,452</u> |
|--------------|---------------------|

LIABILITIES

| | |
|---------------|--------------|
| Due to others | \$ 1,024,452 |
|---------------|--------------|

| | |
|-------------------|---------------------|
| TOTAL LIABILITIES | <u>\$ 1,024,452</u> |
|-------------------|---------------------|

See accompanying notes to financial statements.

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2010

| | Beginning of Year | Increases | Decreases | End of Year |
|-------------------|----------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 811,521 | \$ 3,821,027 | \$ 3,608,096 | \$ 1,024,452 |
| TOTAL ASSETS | <u>\$ 811,521</u> | <u>\$ 3,821,027</u> | <u>\$ 3,608,096</u> | <u>\$ 1,024,452</u> |
| LIABILITIES | | | | |
| Due to others | \$ 811,521 | \$ 3,821,027 | \$ 3,608,096 | \$ 1,024,452 |
| TOTAL LIABILITIES | <u>\$ 811,521</u> | <u>\$ 3,821,027</u> | <u>\$ 3,608,096</u> | <u>\$ 1,024,452</u> |

See accompanying notes to financial statements.

CLERK OF THE CIRCUIT COURT
BOONE COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

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 Agency Funds. 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 Clerk of the Circuit Court of Boone County 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

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
7TH JUDICIAL CIRCUIT, BOONE COUNTY, ILLINOIS
FISCAL YEAR ENDING NOVEMBER 30, 2010, 2010

PART I - REVENUE OF CLERK'S OFFICE

| | | |
|--|--------------------------------|---------------------|
| A. CLERK'S FEES AND COSTS RECEIVED (INCLUDE THE VARIOUS FEES IN THE CLERKS OF COURTS ACT) SECTION 27.1a THROUGH 27.2a. OTHER CLERK'S FEES NOT ALLOCATED TO A SPECIFIC FUND ARE ALSO REPORTED IN THIS TOTAL. | SECTION A TOTAL | \$547,571.00 |
| B. COURT AUTOMATION FUND | SECTION B TOTAL | \$131,725.00 |
| C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND | SECTION C TOTAL | \$8,096.00 |
| D. COURT DOCUMENT STORAGE FUND | SECTION D TOTAL | \$131,659.00 |
| E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND | SECTION E TOTAL | \$10,594.00 |
| F. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$2,812.00 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$11,724.00 (3) OTHER \$0.00 | SECTION F (1,2,3) TOTAL | \$14,536.00 |

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F) TOTAL \$844,181.00

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

| | | | | |
|--|-----------------|----|--|--------------|
| (1) CIRCUIT CLERK (PAID BY COUNTY) | | | | \$63,243.00 |
| (2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL | | | | \$506,958.00 |
| (3) NUMBER OF STAFF POSITIONS: | (i) FULL-TIME: | 17 | | |
| | (ii) PART TIME: | 5 | | |

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

SECTION A (1,2) TOTAL \$570,199.00

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 \$271,258.00

(2) PAID FROM COUNTY GENERAL FUND

\$0.00

SECTION B (1,2) TOTAL \$271,258.00

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 \$349,624.00

(2) PAID FROM COUNTY GENERAL FUND

\$0.00

SECTION D (1,2) TOTAL \$349,624.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$9,835.00

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 \$40,224.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F) TOTAL \$1,241,140.00

**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.) | \$18,971.00 | | |
| 2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit) | \$4,021,868.00 | | |
| | | SECTION A TOTAL | \$4,040,839.00 |
| | | 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 | \$321,154.00 | | |
| b. DRUG FINES | \$1,106.00 | | |
| c. CRIME LABORATORY FUND | \$0.00 | | |
| d. CRIME LABORATORY DUI FUND | \$0.00 | | |
| e. OTHER (EMERGENCY RESPONSE) | \$18,341.00 | | |
| | SUBTOTAL 1-A,B,C,D,E | \$340,601.00 | |

| | |
|----------------------|--------|
| 1.1) DRUG TASK FORCE | \$0.00 |
|----------------------|--------|

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

| | | | |
|--------------------------|-------------------------|-------------|--|
| a. ALL EXCEPT DRUG FINES | \$42,149.00 | | |
| b. DRUG FINES | \$0.00 | | |
| c. OTHER | \$0.00 | | |
| | SUBTOTAL 2-A,B,C | \$42,149.00 | |

| | | |
|--|--------------|--------------|
| | TOTAL | \$382,750.00 |
|--|--------------|--------------|

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

3) COUNTY

| | | | |
|---|---------------------------------|--------------|--|
| a. CRIMINAL FINES | \$195,541.00 | | |
| b. TRAFFIC FINES | \$584,211.00 | | |
| c. DRUG FINES | \$1,261.00 | | |
| 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) | \$182,122.00 | | |
| | SUBTOTAL 3-A,B,C,D,E,F,G | \$963,135.00 | |

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

| | |
|---|----------------|
| SUBTOTAL SECTION B (1,1.1,2,3) | \$1,345,885.00 |
| THIS AMOUNT FORWARDED TO THE TOP OF PAGE 4 | |

SUBTOTAL SECTION B(1,1.1, 2, 3) **\$1,345,885.00**
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE

| | |
|---|---------------------|
| 1. DNR FUNDS TOTAL | \$2,168.00 |
| 2. ROAD FUND (OVERWEIGHTS) | \$4,167.00 |
| 3. STATE TOLL HIGHWAY AUTHORITY FUND | \$526.00 |
| 4. DRUG TRAFFIC PREVENTION FUND | \$0.00 |
| 5. STATE CRIME LABORATORY FUND | \$6,873.00 |
| 6. STATE POLICE DUI FUND | \$5,118.00 |
| 7. VIOLENT CRIME VICTIMS ASSISTANCE FUND | \$87,084.00 |
| 8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE | \$3,378.00 |
| 9. DRIVERS EDUCATION FUND | \$46,784.00 |
| 10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND | \$3,812.00 |
| 11. DRUG TREATMENT FUND | \$27,065.00 |
| 12. CHILD ABUSE PREVENTION FUND | \$0.00 |
| 13. SEXUAL ASSAULT SERVICES FUND | \$1,277.00 |
| 14. TRAUMA CENTER FUND | \$36,998.00 |
| 15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND | \$0.00 |
| 16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND | \$66,404.00 |
| 17. GENERAL REVENUE FUND | \$80,488.00 |
| 18. EMS ASSISTANCE FUND | \$0.00 |
| 19. YOUTH DRUG ABUSE PREVENTION FUND | \$827.00 |
| 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 | \$1,048.00 |
| 36. FIRE PREVENTION FUND | \$2,428.00 |
| 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 | \$549.00 |
| 42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND | \$19,698.00 |
| 43. DOMESTIC VIOLENCE ABUSER SERVICES FUND | \$98.00 |
| 44. OTHER (ITEMIZED ON PAGE 10, ATTACHMENT D) | \$36,462.00 |
| 45. LUMP SUM SURCHARGE* | \$218,589.00 |
| SUBTOTAL 4 (1-45) | \$651,841.00 |

SECTION B (1,1.1,2,3,4) TOTAL **\$1,997,726.00**

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund (as of 7/1/05)

THIS AMOUNT FORWARDED TO PAGE 6

C. FEES OF OTHERS

| | | |
|---|--------------------------|---------------------|
| 1. STATE'S ATTORNEY | | \$28,944.00 |
| 2. SHERIFF | | |
| a. FEES (e.g. SERVICE OF PROCESS) | \$6,151.00 | |
| b. COUNTY GENERAL FUND FOR COURT SECURITY | \$76,322.00 | |
| | SUBTOTAL (2-a,b) | \$82,473.00 |
| 3. COUNTY LAW LIBRARY FUND | | \$38,741.00 |
| 4. MARRIAGE FUND OF THE CIRCUIT COURT | | \$1,170.00 |
| 5. COUNTY FUND TO FINANCE THE COURT SYSTEM | | \$53,585.00 |
| 6. COURT-APPOINTED COUNSEL: | | |
| a. DEFENSE COUNSEL | \$4,905.00 | |
| b. JUVENILE REPRESENTATION | \$0.00 | |
| | SUBTOTAL (6 -a,b) | \$4,905.00 |
| 7. COURT-APPOINTED COUNSEL: | | |
| STATE APPELLATE DEFENDER | | \$0.00 |
| 8. MUNICIPAL ATTORNEY PROSECUTION FEE | | \$0.00 |
| 9. PROBATION AND COURT SERVICES FUND | | \$64,177.00 |
| 10. DISPUTE RESOLUTION FUND | | \$0.00 |
| 11. MANDATORY ARBITRATION FUND | | |
| a. ARBITRATION FEE | \$20,368.00 | |
| b. REJECTION OF AWARD | \$400.00 | |
| | SUBTOTAL (11-a,b) | \$20,768.00 |
| 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 | | \$50.00 |
| 16. TRAFFIC SAFETY PROGRAM SCHOOL | | \$77,790.00 |
| 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 | | \$34,311.00 |
| | SECTION C TOTAL | \$406,914.00 |
| THIS AMOUNT FORWARDED TO PAGE 6 | | |

D. MISCELLANEOUS DISBURSEMENTS

| | | |
|---|-------------------------|---------------------|
| 1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE) | | \$60,798.00 |
| 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 | |
| | 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 | | \$3,367.00 |
| 6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR: | | |
| a. FROM JUDICIAL SALES | \$0.00 | |
| b. FROM ALL OTHER CASE CATEGORIES | | |
| | SUBTOTAL (6-a,b) | \$0.00 |
| 7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM" | | \$110,699.00 |
| 8. REFUND AND RETURNS | | |
| a. BAIL | \$162,609.00 | |
| b. OTHER | \$0.00 | |
| | SUBTOTAL (8-a,b) | \$162,609.00 |
| 9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON PAGE 11.) | | \$0.00 |
| 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.) | | |

SECTION D TOTAL \$337,473.00
THIS AMOUNT FORWARDED TO SECTION D BELOW

| | |
|---|-----------------------|
| SECTION A TOTAL (FROM PAGE 3) | \$4,040,839.00 |
| SECTION B TOTAL (FROM PAGE 4) | \$1,997,726.00 |
| SECTION C TOTAL (FROM PAGE 5) | \$406,914.00 |
| SECTION D TOTAL (FROM PAGE 6) | \$337,473.00 |
| PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL | \$6,782,952.00 |

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. F.: ALL OTHER CLERK'S OFFICE EXPENSES

[illegible]

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

ATTACHMENT B

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

| NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE | ALL EXCEPT DRUG | DRUG | CRIME LAB | CRIME LAB DUI | OTHER | TOTALS |
|--|-----------------------|-------------------|---------------|---------------------|--------------------|---------------------|
| CITY OF BELVIDERE | \$318,964.00 | \$1,081.00 | \$0.00 | \$0.00 | \$18,241.00 | \$338,286.00 |
| VILLAGE OF CHERRY VALLEY | \$1,490.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$1,590.00 |
| VILLAGE OF POPLAR GROVE | \$300.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300.00 |
| VILLAGE OF CAPRON | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| BELVIDERE PARK DISTRICT | \$400.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$400.00 |
| SCHOOL DISTRICT #100 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| 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 | \$27,757.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$27,757.00 |
| BONUS TOWNSHIP | \$4,426.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,426.00 |
| BOONE TOWNSHIP | \$453.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$453.00 |
| CALEDONIA TOWNSHIP | \$2,314.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,314.00 |
| FLORA TOWNSHIP | \$2,088.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,088.00 |
| LEROY TOWNSHIP | \$952.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$952.00 |
| MANCHESTER TOWNSHIP | \$404.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$404.00 |
| POPLAR GROVE TOWNSHIP | \$2,357.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,357.00 |
| SPRING TOWNSHIP | \$1,298.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,298.00 |
| SLANT | \$0.00 | \$25.00 | \$0.00 | \$0.00 | \$0.00 | \$25.00 |
| | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SUBTOTALS | \$363,303.00 | \$1,106.00 | \$0.00 | \$0.00 | \$18,341.00 | |
| (ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS | | | | | | \$382,750.00 |

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 |
|--------------------------------|---------------------|
| COUNTY PERCENTAGE | \$152,598.00 |
| CONTEMPT FINE | \$33.00 |
| COUNTY DUI EQUIPMENT | \$9,811.00 |
| COUNTY POLICE VEHICLE FUND | \$15,131.00 |
| DRUG ENFORCEMENT/ GENERAL FUND | \$2,927.00 |
| ANIMAL CONTROL | \$1,622.00 |
| | \$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 | \$182,122.00 |

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

ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 44: "OTHER"

| DESCRIPTION | AMOUNT |
|---|--------------------|
| ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND | \$0.00 |
| ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE) | \$0.00 |
| ARSONIST REGISTRATION FUND | \$0.00 |
| CHILD MURDER AND VIOLENT OFFENDER AGAINST YOUTH REG. FUND | \$0.00 |
| CORPORATE CRIME FUND | \$0.00 |
| DIESEL EMISSIONS TESTING FUND | \$0.00 |
| DRUG TRAFFIC PREVENTION FUND | \$0.00 |
| ER RESTITUTION (STATE) | \$0.00 |
| FIRE TRUCK REVOLVING LOAN FUND | \$2,448.00 |
| FORECLOSURE PREVENTION PROGRAM FUND | \$4,998.00 |
| ILLINOIS ANIMAL ABUSE FUND | \$0.00 |
| ILLINOIS RACING BOARD | \$0.00 |
| LEAD POISONING SCREENING, PREVENTION, AND ABATEMENT FUND | \$0.00 |
| MILITARY FAMILY RELIEF FUND | \$0.00 |
| PRISONER REVIEW BOARD VEHICLE AND EQUIPMENT FUND | \$847.00 |
| SEALING FEE (STATE POLICE) | \$0.00 |
| SECRETARY OF STATE POLICE SERVICES FUND | \$0.00 |
| SEX OFFENDER INVESTIGATION FUND | \$0.00 |
| STATE POLICE OPERATIONS ASSISTANCE FUND | \$16,252.00 |
| STATE POLICE STREETGANG-RELATED CRIME FUND | \$0.00 |
| STATE POLICE VEHICLE FUND | \$7,658.00 |
| TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND | \$2,232.00 |
| VEHICLE INSPECTION FUND | \$0.00 |
| ROADSIDE MEMORIAL FUND | \$1,950.00 |
| DRUG ENFORCEMENT/ STATE POLICE | \$77.00 |
| | \$0.00 |
| | \$0.00 |
| | \$0.00 |
| ATTACHMENT D TOTAL | \$36,462.00 |

THIS TOTAL SHOULD MATCH PART III - SECTION B (4)44 (OTHER) TOTAL ON PAGE 4.

ATTACHMENT E

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

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 6.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHEMENT, SIMPLY
INSERT ROWS TO THE 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 as of November 30, 2010 and for the year then ended and have issued our report thereon dated February 11, 2011. We have also performed special compliance testing in accordance with Circuit Clerk Statute Listing Criteria regarding the operations of the Boone County Circuit Clerk for the year ended November 30, 2010.

We have examined the Boone County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2010. 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.

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 Boone County 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 Boone County Circuit Clerk's compliance with specified requirements.

- 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 with applicable laws and regulations in its financial and fiscal operations.
- e. The Circuit Clerk is maintaining effective accounting control over assets and liabilities.

In our opinion, the Boone County Circuit Clerk complied, in all material respects, with the requirements listed above during the year ended November 30, 2010.

Internal Control

The management of the Boone County 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 Boone County 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 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 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. 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 Boone County Circuit Clerk's financial statements 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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. 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.



Rockford, Illinois
February 11, 2011

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

Management Letter

November 30, 2010



6815 Weaver Road, Suite 100 • Rockford, IL 61114

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

In planning and performing our audit of the Fiduciary Fund of the Clerk of the Circuit Court of Boone County, Illinois as of and for the year ended November 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Clerk of the Circuit Court of Boone County's internal control over financial reporting (internal control) 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 Clerk of the Circuit Court of Boone County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of the Circuit Court of Boone County'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This report is intended solely for the information and use of the Administrative Office of the Illinois Courts, the State Comptroller, the Clerk of the Circuit Court of Boone County, and the Boone County Board and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Rockford, Illinois
February 11, 2011

DEFICIENCIES

1. Fee Assessment

While conducting criminal and traffic compliance testing, Sikich noted the amounts allocated to the Violent Crime fee and the Lump Sum surcharge fees were incorrect for three cases. Upon discussion with the client, it was determined that these errors existed in cases where court costs for certain cases were incorrectly assessed. In such circumstances, the Circuit Clerk staff must back out their set costs and then allocate the funds left to the remaining fees as best as possible.

Sikich recommends for the violent crime and lump sum surcharge fees, when the Circuit Clerk staff is required to do a calculation to determine these amounts the staff utilizes the "Notes" function in the case management system to document how the case fees are being allocated. Additionally, we recommend that the Deputy Chief or another senior level staff member reviews the allocation.

2. Report J

While reviewing the Circuit Clerk Report J, we noted an error on one of the amounts listed. The report listed a payment for Deposits with Clerk Disbursed during the year of approximately \$102,392. Upon further inquiry, it was noted that these funds were not actually disbursed during the year, but moved to a separate trust account for safekeeping. The effect of this error would have been overstated disbursements on Report J.

We recommend the Circuit Clerk institute a review process for Report J, in order to ensure that all amounts are properly listed on the report.