

Office of the Clerk of the Circuit
Court of Cook County, Illinois

Statement of Changes in Assets and Liabilities
of Agency Fund

Year Ended November 30, 2019

Office of the Clerk of the Circuit Court of Cook County, Illinois
Statement of Changes in Assets and Liabilities of Agency Fund

Year Ended November 30, 2019

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Independent Auditors' Report

To the Board of Commissioners
Cook County, Illinois

Report on the Financial Statements

We have audited the accompanying statement of changes in assets and liabilities of agency fund of the Office of the Clerk of the Circuit Court of Cook County, Illinois (the "Clerk of the Court") as of and for the year ended November 30, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity'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 statement.

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 statement referred to above presents fairly, in all material respects, the financial position and changes in financial position of the agency fund of the Clerk of the Circuit Court of Cook County, Illinois as of and for the year ended November 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

We draw attention to Note 1, which describes that the statement of changes in assets and liabilities of agency fund presents only the agency fund of the Clerk of the Court and does not purport to, and does not, present fairly the financial position of Cook County, Illinois as of November 30, 2019 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis for the agency fund on pages 4 and 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures, to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statement and other knowledge we obtained during our audit of the financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the statement of changes in assets and liabilities of agency fund. Report J Annual Financial Report and the Supplemental Schedules (Exhibits A-D) are presented for the purposes of additional analysis and are not a required part of the financial statement. Report J Annual Financial Report provides relevant information that is not provided by the agency fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J Annual Financial Report is based on guidelines of the Administrative Office of the Illinois Courts.

Report J Annual Financial Report and the Supplemental Schedules (Exhibits A-D) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Report J Annual Financial Report (excluding Part II covering operating funds that are already audited as part of the county audit) and the Supplemental Schedules (Exhibits A-D) have been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures,

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Report J Annual Financial Report and the Supplemental Schedules (Exhibits A-D) are fairly stated in all material respects, in relation to the statement of changes in assets and liabilities of agency fund as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2020 on our consideration of the Clerk of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Clerk of the Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of the Court's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Pedro J. Renteria".

Chicago, Illinois
May 28, 2020

Office of the Clerk of the Circuit Court of Cook County, Illinois

Management's Discussion and Analysis

November 30, 2019

Introduction

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34. The Office of the Clerk of the Circuit Court of Cook County (the "Clerk of the Court") discussion and analysis is designed to provide an overview of the Clerk of the Court's financial activity, assist the reader in focusing on significant financial issues, and identify individual fund issues and concerns.

Since this MD&A is designed to focus on current activities, resulting change, and current known facts, please read it in conjunction with the accompanying statement of changes in assets and liabilities of agency fund (pages 6-7), notes to statement of changes in assets and liabilities of agency fund (pages 8-10), Administrative Office of the Illinois Courts Annual Financial Report J (pages 11-26), supplemental schedules (pages 27-35), 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* (pages 36-37), report of independent accountants' on compliance and on internal control over compliance (pages 38-40), schedule of findings (pages 41-42), and applicable legal requirements (pages 43-54).

Clerk of the Circuit Court Annual Single Independent Audit

The annual audit of the Clerk of the Court is mandated under Illinois law. Illinois Statute 705 ILCS 105/27.8 identifies the statutory audit and reporting requirements for this audit. The audit shall be completed in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The Administrative Office of the Illinois Courts shall disseminate auditing guidelines and applicable legal requirements to the County Boards and the Circuit Court Clerks to facilitate the annual audit process.

Required Financial Statements

The Clerk of the Court's accompanying Statement of Changes in Assets and Liabilities of Agency Fund is prepared on the accrual basis of accounting applicable to agency funds. The Clerk of the Court's accompanying Statement of Changes in Assets and Liabilities of Agency Fund as of November 30, 2019, is classified in accordance with state statute, as well as auditing guidelines and applicable legal requirements disseminated by the Administrative Office of the Illinois Courts.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Management's Discussion and Analysis (continued)

November 30, 2019

Financial Highlights

In fiscal years 2019 and 2018 the Clerk of the Court collected approximately \$139,000,000 and \$149,000,000 respectively, in statutory and court ordered fines, fees, penalties, costs, and assessments and distributed approximately \$135,000,000 and \$147,000,000 in 2019 and 2018 respectively, in statutory and court ordered fines, fees, penalties, costs, and assessments to Cook County, the State of Illinois, and other units of local government.

Requests for Information

This financial report is designed to provide a general overview of the Clerk of the Court's finances for all those with an interest in the Clerk of the Court's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Chief Financial Officer, 50 West Washington, Room 1005, Chicago, Illinois 60602.

Office of the Clerk of the Circuit Court of Cook County, Illinois
Statement of Changes in Assets and Liabilities of Agency Fund
For the Year Ended November 30, 2019

	2018	Increases	Decreases	2019
Assets				
Cash on Hand - Note 2	\$ 11,610	\$ -	\$ -	\$ 11,610
Cash in Bank - Note 2	79,049,283	243,493,175	234,532,290	88,010,168
Investments (Certificate of Deposit) - Note 2	41,678,585	737,226	5,279,850	37,135,961
Total Cash in Depositories	120,727,868	244,230,401	239,812,140	125,146,129
Items Held in Safekeeping - Note 3	1,542,651	-	-	1,542,651
Securities in Trust	356,500	-	25,000	331,500
Accounts Receivable-Returned Checks - Note 4	2,986,183	101,926	96,013	2,992,096
Less: Allowance for Uncollectible Receivables - Note 4	(2,087,289)	-	606,221	(2,693,510)
Accounts Receivable-Govt. Agency Billing	385,101	67,542	116,649	335,994
Accounts Receivable-Indigent Person Billing - Note 4	618,286	11,730	22,725	607,291
Less: Allowance for Uncollectible Receivables (Indigent Billing)	(336,995)	-	-	(336,995)
Accounts Receivable-Other	316,418	6,837	500	322,755
Total Accounts Receivable	1,881,704	188,035	842,108	1,227,631
Due from Cook County - Note 5	1,500,000		1,500,000	-
Total Assets	\$ 126,020,333	\$ 244,418,436	\$ 242,179,248	\$ 128,259,521
Liabilities				
Clerk Fees	\$ 1,105,193	\$ 4,652,740	\$ 2,829,394	\$ 2,928,539
Fines	2,165	1,480	1,545	2,100
Sheriff's Fees & Fines	862,503	5,804,453	6,365,995	300,961
County Criminal Fines	26,747	123,468	146,672	3,543
Bond Forfeitures - County	149,544	224,579	177,416	196,707
State's Attorney Fee	143,064	1,132,690	1,155,480	120,274
Filing Fees	3,941,962	55,263,148	53,888,121	5,316,989
Clerk's Cost	610,906	8,166,204	8,538,445	238,665
Document Storage Fund	748,391	9,356,154	9,402,213	702,332
Court Automation Fund	801,401	10,132,393	10,234,019	699,775
Dispute Resolution Fund	15,314	173,240	173,836	14,718
Law Library Fund	415,453	4,829,719	4,914,766	330,406
Children's Waiting Room Fund	187,398	1,378,429	1,555,344	10,483
Operation and Administrative Fund	82,402	805,128	612,972	274,558
Electronic Citation Fund	21,473	175,689	194,476	2,686
County General Fund	-	297,662	108,914	188,748
Arrestee's Medical Costs Fund	8,764	46,781	57,948	(2,403)
Bail Bond Cost	118,221	1,204,848	1,395,619	(72,550)
Interest Income Net of Activities Fees	288,396	723,914	65,429	946,881
Child Support Grant	(7,581)	946,780	907,704	31,495
Public Safety Fund	34,702	651,034	656,635	29,101
County Health Fund	44,775	184,265	220,126	8,914
Criminal Penalty Fee	2,747	-	-	2,747
Other County Revenue	47,052	362,774	404,551	5,275
Adult Probation	12,323	14,668	8,116	18,875
Probation and Court Services Fund	53,264	365,687	414,546	4,405
Starting Banks	11,610	-	-	11,610
Due to Cook County	9,728,189	107,017,927	104,430,282	12,315,834

- Continued -

Office of the Clerk of the Circuit Court of Cook County, Illinois

Statement of Changes in Assets and Liabilities of Agency Fund

For the Year Ended November 30, 2019

	2018	Increases	Decreases	2019
Liabilities (Continued)				
State Treasurer (Include Driver's Education Fund)	\$ 1,838,368	\$ 11,151,311	\$ 12,248,867	\$ 740,812
Drug Assessment Fines	14,407	57,403	126,312	(54,502)
Violent Crime Act	40,755	219,247	240,388	19,614
Trauma Center Fund	64,583	483,309	534,034	13,858
Domestic Violence Shelter & Service Fund	3,855	23,430	27,262	23
Domestic Battery Fine	351	1,079	1,266	164
Sexual Assault Services Fund	1,360	1,364	1,930	794
Sex Offender Investigation Fund	7,443	10,040	15,007	2,476
State Offender DNA Identification System Fund	89,724	254,672	285,039	59,357
Transportation Safety Highway Hire-Back Fund	3,753	3,553	2,508	4,798
LEADS Maintenance Fund	1,957	29,323	24,789	6,491
Traffic and Criminal Conviction Surcharge Fund	336	100,742	154,242	(53,164)
Child Sexual Abuse Fund	255	990	(607)	1,852
Youth Drug Abuse Prevention Fund	2,098	3,405	6,045	(542)
Fire Prevention Fund	15,857	75,763	88,407	3,213
Fire Truck Revolving Loan Fund	21,129	73,077	85,768	8,438
Prisoner Review Board Vehicle and Equipment Fund	19,937	22,042	33,768	8,211
Roadside Memorial Fund	22,790	105,262	121,883	6,169
Performance-enhancing Substance Testing Fund	(815)	-	50	(865)
State Police Services Fund	10,564	40,521	46,752	4,333
Drug Traffic Prevention Fund	599	6,621	8,484	(1,264)
State Police Operations Assistance Fund	358,996	1,392,216	1,718,640	32,572
Foreclosure Prevention Program Fund	368,040	4,375,856	4,647,215	96,681
Abandoned Residential Property Program Fund	385	94,152	(119,328)	213,865
Department of Natural Resources	3,180	11,259	14,366	73
Payable to the State of Illinois	2,889,907	18,536,637	20,313,087	1,113,457
Municipalities-1st Dist. Chicago	205,398	1,615,070	1,597,998	222,470
Payable to the City of Chicago	205,398	1,615,070	1,597,998	222,470
Municipalities-Villages	1,498,758	7,826,611	8,373,539	951,830
Other Agencies	936,367	1,408,428	1,367,740	977,055
State Police Streetgang-Related Crime Fund	589	-	-	589
State Police Road Fund	61,186	391,379	392,637	59,928
Cannabis Control Act	7,314	14,531	20,002	1,843
Laboratory Drug Testing	(4,708)	30,349	43,718	(18,077)
Marriage Fund	6,856	43,640	42,930	7,566
Illinois Commerce Commission	1,486	450	1,657	279
Child Advocacy Center	25,456	325,138	325,652	24,942
Payable to Other Agencies	2,533,304	10,040,526	10,567,875	2,005,955
Payable to Others - Note 5	1,500,000		1,500,000	-
Cash Bond-Control	44,335,126	37,917,225	41,660,406	40,591,945
Court Ordered Deposits	61,589,637	25,284,407	21,608,679	65,265,365
Deposits of Bail Securities	539,551	29,031	27,656	540,926
Forgery-Control	3,681	3,105	3,375	3,411
Imprest-Control	-	32,058,971	32,058,971	-
Control Accounts	2,809,215	1,517,738	1,427,296	2,899,657
Victim Counseling Services Reimbursement	1,787	-	-	1,787
Special Escrow	117,473	-	-	117,473
Items held in Safekeeping	1,542,651	-	-	1,542,651
Child Support Collection Fund	342,402	2,623,055	2,609,804	355,653
Trust and Other Fund Balances	111,281,523	99,433,532	99,396,187	111,318,868
Due to Various Government Entities	-	3,848,641	-	3,848,641
Allowance for Uncollectible Receivables	(2,424,284)	(606,221)	-	(3,030,505)
Miscellaneous Liability	306,296	424,902	266,397	464,801
Total Liabilities	\$ 126,020,333	\$ 240,311,014	\$ 238,071,826	\$ 128,259,521

See accompanying notes

Office of the Clerk of the Circuit Court of Cook County, Illinois

Notes to Statement of Changes in Assets and Liabilities of Agency Fund

November 30, 2019

1. Summary of Significant Accounting Policies

Reporting Entity

The Office of the Clerk of the Circuit Court of Cook County, Illinois (the “Clerk of the Court”) is administered by a countywide elected official. The Clerk of the Court is responsible for administrating the courts of Cook County. The operations of the Clerk of the Court are considered part of the Cook County financial reporting entity. The Clerk of the Court does not have any component units; however, the Clerk of the Court is a component unit of Cook County.

Basis of Presentation

The accompanying statement of changes in assets and liabilities of agency fund (the financial statement) has been prepared on the accrual basis of accounting (Revenues are recognized when earned and expenses are recognized when incurred) applicable to agency funds subject to statutory requirements as described in Note 3. Increases and decreases to account balances presented on the statement of changes in assets and liabilities of agency fund are not equivalent to receipts and disbursements.

The financial statement presents only the agency fund of the Clerk of the Court and is not intended to present fairly the financial position of Cook County, Illinois, in conformity with accounting principles generally accepted in the United States.

Investments

The Clerk of the Court measures investments in nonnegotiable certificates of deposit at cost. Money market investments with maturities of one year or less at time of purchase are measured at amortized cost. Other investments are measured at fair value based on quoted market prices.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein. Actual results could differ from those estimates.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Notes to Statement of Changes in Assets and Liabilities of Agency Fund

November 30, 2019

1. Summary of Significant Accounting Policies (continued)

Classification of Liabilities

Fees earned but not collected are recorded in liability control accounts. At the time these fees are collected, the Clerk of Court reclassifies these balances as due to the corresponding governmental entity by fee category.

2. Cash and Investments

The Clerk of the Court is authorized by Illinois State Statutes to invest in interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits, United States Treasury securities, and various tax-exempt municipal securities.

Custodial Credit Risk – Cash and Certificates of Deposit.

Cash and Certificates of deposit with the Clerk of the Court's various depositories were \$88,010,168 and \$37,135,961 respectively, for a combined total of \$125,146,129 at November 30, 2019. The Clerk of the Court also held \$11,610 in change funds. The related bank balance (including certificates of deposit) was \$134,346,572. Of the bank balance, 100 percent was either insured or collateralized with securities held by the Clerk of the Court's agents in the Clerk of the Court's name.

The Clerk of the Court's cash and certificates of deposit are not sensitive to credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. The Clerk of the Court limits its investment activities to nonnegotiable certificates of deposit.

3. Items Held in Safekeeping

The Clerk of the Court is directed by court order to accept and hold in safekeeping assets received by the court as part of the case hearing process. Assets held in safekeeping include stock certificates, certificates of deposit, letters of credit, insurance policies and other documents accepted by the court. The court order includes a description and the value of the asset. The Clerk of the Court records the asset and corresponding liability on the statement of changes in assets and liabilities at the value stated by the court. The value of assets may change from time to time due to market conditions or expiration of the asset. The Clerk of the Court does not have legal authority to adjust the value of the assets.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Notes to Statement of Changes in Assets and Liabilities of Agency Fund

November 30, 2019

4. Allowance for Uncollectible Receivables

Accounts receivable represent amounts owed to the Clerk of the Court for fees and costs and amounts due from others. The Clerk of the Court evaluates the collectability of accounts receivable based on the length of time the receivable is outstanding, the payor category and historical experience. Accounts receivable that are deemed uncollectible are charged against the allowance for uncollectible accounts. As of November 30, 2019, the provision for uncollectible accounts totaled \$3,030,505.

5. Contingent Liabilities

From time to time the Clerk of the Court may be involved in various litigations relating to claims of collections and or disputed Clerk fees. As of November 30, 2019, the Clerk of the Court estimates probable losses from claims of disputed fees collected at \$5,218,200 including attorney's fees.

The Cook County's Self Insurance Fund, a sub-fund of the County's General Fund, is used to account for certain risk financing activities of the County. The Clerk of the Court confirmed with Cook County Management that the County's Self-Insurance Fund is responsible for covering the above described claims. Based on the foregoing, the Clerk of the Court will not accrue a liability for probable loss on the Statement of Changes in Assets and Liabilities. As of November 30, 2018, the Clerk of the Court had accrued a contingent liability of \$1,500,000 for related claims which has since been reversed based on the above.

Report J – Annual Financial Report

Report J is required by the
State of Illinois Administrative Office of the Illinois
Courts Reporting Requirements

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$59,893,894.00
<p>(Include the various fees in the Clerks of Courts Act (705 ILCS 105/1 et seq.). 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.)</p>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$10,132,393.00
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$1,597,814.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$9,356,154.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$805,128.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$175,689.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$723,914.00	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$1,021,273.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$1,745,187.00
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$83,706,259.00

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

PART II - COST OF OPERATING CLERK'S OFFICE

The Circuit Clerk Audit Guidelines (revision November 2019) do not require reporting of Cost of Operating Clerk's Office. The Cook County Board requested reporting of Cost of Operating Clerk's Office.

A. GROSS SALARIES

(1) CIRCUIT CLERK SALARY		\$105,000.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$73,858,618.00
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	1,271
	(ii) PART TIME:	0

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

SECTION A (1,2) TOTAL \$73,963,618.00

B. AUTOMATION EXPENSES

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

(1) PAID FROM COURT AUTOMATION FUND	\$5,176,933.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$5,176,933.00

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	\$1,496,955.37
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL \$1,496,955.00

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$2,384,942.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$2,384,942.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$236,063.00

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 \$158,426.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, CONTRACTUAL PERSONNEL 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 \$29,458,210.12

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$112,875,147.12

Report J
Annual Financial Report

Year Ended November 30, 2019

**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.)	\$2,054,886.00	
		SECTION A TOTAL \$347,301,530.00
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit.)	\$345,246,644.00	THIS AMOUNT FORWARDED TO PAGE 17

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	\$7,808,427.00	
b. DRUG FINES	\$11,048.00	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER	\$1,854,703.00	
	SUBTOTAL 1-a,b,c,d,e	\$9,674,178.00
1.1) DRUG TASK FORCE		\$0.00
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)		
a. ALL EXCEPT DRUG FINES	\$73,861.00	
b. DRUG FINES	\$0.00	
c. OTHER	\$20,179.00	
	SUBTOTAL 2-a,b,c	\$94,040.00
		TOTAL \$9,768,218.00

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

3) COUNTY		
a. CRIMINAL FINES	\$1,233,081.00	
b. TRAFFIC FINES	\$0.00	
c. DRUG FINES	\$0.00	
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)	\$7,950,704.00	
	SUBTOTAL 3-a,b,c,d,e,f,g	\$9,183,785.00

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$18,952,003.00
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 15

Office of the Clerk of the Circuit Court of Cook County, Illinois

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

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES (Continued)

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$12,453.00
2. ROAD FUND (OVERWEIGHTS)	\$391,379.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$9,604.00
5. STATE CRIME LABORATORY FUND	\$28,445.00
6. STATE POLICE DUI FUND	\$270,599.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$219,247.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$11,953.00
9. DRIVERS EDUCATION FUND	\$384,776.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$24,509.00
11. DRUG TREATMENT FUND	\$57,403.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,364.00
14. TRAUMA CENTER FUND	\$483,309.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$54,506.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$2,445,246.00
17. GENERAL REVENUE FUND	\$2,049,742.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$3,405.00
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	\$22,400.00
36. FIRE PREVENTION FUND	\$75,763.00
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$7,271.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$254,672.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$841.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$2,917,404.00
45. LUMP SUM SURCHARGE*	\$121,401.00

SUBTOTAL 4 (1-45) \$9,847,692.00

THIS AMOUNT FORWARDED TO PAGE 15

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

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SUBTOTAL SECTION B (1,1.1, 2, 3) \$18,952,003.00
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 13

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES (Continued)

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$9,847,692.00

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$73,077.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$476,061.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$1,076,543.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$53.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$3,190.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$22,042.00
63. ROADSIDE MEMORIAL FUND	\$105,262.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$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	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$10,040.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$1,392,216.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$124,863.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$3,553.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$664.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$481.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$474.00
78. STATE POLICE SERVICES FUND	\$222,275.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$437,521.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$448,455.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$250.00
82. ACCESS TO JUSTICE FUND	\$475,665.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$4,880.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$2,100,963.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$0.00
87. COMMERCE COMMISSION PUBLIC UTILITY FUND	\$0.00
88. SCOTT'S LAW FUND	\$0.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$452.00

SUBTOTAL 4 (46-999) \$6,978,980.00

SUBTOTAL 4 (1-999) \$16,826,672.00

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$35,778,675.00
THIS AMOUNT FORWARDED TO PAGE 17

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**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
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C. FEES OF OTHERS

1. STATE'S ATTORNEY

- (a) FEES
- (b) RECORDS AUTOMATION FUND

	\$1,131,491.00	
	\$82,186.00	
SUBTOTAL (1-a,b)		\$1,213,677.00

2. SHERIFF

- (a) FEES (e.g. SERVICE OF PROCESS*)
- (b) COUNTY GENERAL FUND FOR COURT SECURITY

	\$996,369.00	
	\$4,790,294.00	
SUBTOTAL (2-a,b)		\$5,786,663.00

- 3. COUNTY LAW LIBRARY FUND
- 4. MARRIAGE FUND OF THE CIRCUIT COURT
- 5. COUNTY FUND TO FINANCE THE COURT SYSTEM
- 6. COURT-APPOINTED COUNSEL:

\$4,829,719.00
\$43,640.00
\$550,198.00

- (a) DEFENSE COUNSEL
- (b) JUVENILE REPRESENTATION

	\$484.00	
	\$0.00	
SUBTOTAL (6 -a,b)		\$484.00

7. COURT-APPOINTED COUNSEL:
STATE APPELLATE DEFENDER

\$0.00

- 8. MUNICIPAL ATTORNEY PROSECUTION FEE
- 9. PROBATION AND COURT SERVICES FUND
- 10. DISPUTE RESOLUTION FUND
- 11. MANDATORY ARBITRATION FUND

\$320.00
\$382,880.00
\$173,240.00

- (a) ARBITRATION FEE
- (b) REJECTION OF AWARD

	\$2,176,688.00	
	\$545,600.00	
SUBTOTAL (11-a,b)		\$2,722,288.00

12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE

\$0.00

- 13. ELECTRONIC MONITORING DEVICE FEE
- (a) SUBSTANCE ABUSE SERVICES FUND
- (b) WORKING CASH FUND

	\$0.00	
	\$467.00	
SUBTOTAL (13-a,b)		\$467.00

14. COUNTY GENERAL FUND TO FINANCE
EDUCATION PROGRAMS (DUI)

\$0.00

- 15. COUNTY HEALTH FUND
- 16. TRAFFIC SAFETY PROGRAM SCHOOL
- 17. COUNTY JAIL MEDICAL COSTS FUND
- 18. SEXUALLY TRANSMITTED DISEASE TEST FUND
- 19. DOMESTIC RELATIONS LEGAL FUND
- 20. CHILDREN'S WAITING ROOM FUND
- 21. NEUTRAL SITE CUSTODY EXCHANGE FUND
- 22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES
- 23. CHILDREN'S ADVOCACY CENTER
- 24. COURT APPOINTED SPECIAL ADVOCATE (CASA)
- 25. DRUG COURT
- 26. JUDICIAL FACILITIES FEE
- 27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT
- 28. YOUTH DIVERSION PROGRAM
- 29. PUBLIC DEFENDER RECORDS AUTOMATION FUND
- 30. COUNTY DRUG ADDICTION SERVICES
- 99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.

\$184,265.00
\$1,686,054.00
\$46,781.00
\$75.00
\$0.00
\$1,378,429.00
\$0.00
\$0.00
\$325,138.00
\$0.00
\$189,202.00
\$0.00
\$393,645.00
\$180,482.00
\$82,087.00
\$7,389.00
\$30,511.00

SECTION C TOTAL \$20,207,634.00
THIS AMOUNT FORWARDED TO PAGE 17

*Contains the FTA Warrant Fee and e-Citation Fee

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**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
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D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$1,094,275.00
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		\$3,977,632.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$83,123.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$61,592,001.00	
b. FROM ALL OTHER CASE CATEGORIES	\$14,930,011.00	
	SUBTOTAL (6-a,b)	\$76,522,012.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$30,218,701.00	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$30,218,701.00
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$82,020.00
	SECTION D TOTAL	\$111,977,763.00
	THIS AMOUNT FORWARDED TO SECTION D BELOW	
	SECTION A TOTAL (FROM PAGE 13)	\$347,301,530.00
	SECTION B TOTAL (FROM PAGE 15)	\$35,778,675.00
	SECTION C TOTAL (FROM PAGE 16)	\$20,207,634.00
	SECTION D TOTAL (FROM PAGE 17)	\$111,977,763.00
		\$515,265,602.00

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: NOVEMBER

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ATTACHMENT A

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

DESCRIPTION	AMOUNT
501202 - Differential Dollars	\$7,382.47
501220 - Overtime Compensation	\$2,532,382.28
501520 - Social Security Medicare	\$917,291.66
501540 - Worker's Compensation	\$376,887.00
501600 - Group Life Insurance	\$116,197.32
501620 - Group Health Insurance	\$14,043,290.04
501650 - Group Dental Insurance	\$497,421.96
501670 - Unemployment	\$52,239.12
501700 - Vision Care	\$146,217.12
501716 - Group Pharmacy Insurance	\$4,403,999.16
501771 - Seminar For Professional Employees	\$2,231.96
501791 - Prof/Tech Membership Fees	\$8,859.00
501806 - Training Program Staff Personnel	\$55,200.11
501835 - Transportation and Travel Expenses	\$3,224.78
520095 - Transport Services	\$6,066.80
520149 - Communication Services	\$44,783.00
520265 - Postage Expenses	\$78,488.74
520485 - Graphics and Reproduction Services	\$151,458.71
520609 - Advertising and Promotions	\$233,929.77
520725 - Loss and Valuation	\$16,902.00
521005 - Professional Legal Expenses	\$108,650.15
530606 - Office Supplies	\$113,725.77
530641 - Books Periodicals and Publications Expense	\$5,000.00
530647 - County Wide Lexis-Nexis Contract	\$10,673.00
530785 - Medical, Dental and Laboratory Supplies	\$658.23
531690 - Micro Computer Supplies	\$12,865.59
540131 - Repair Office Equipment	\$36,582.64
540136 - Wkng Cap - Maintenance of Data Processing Equipment	\$2,108,819.00
540137 - Maintenance and Repair Data	\$71,726.20
540147 - Operation of Auto Equipment	\$2,683.44
540150 - Other Maintenance Services	\$1,128.00
540245 - Automotive Operations and Maintenance	\$1,751.61
540345 - Property Maintenance and Operations	\$3,024,774.00
550012 - Rental Office Equipment	\$76,547.73
550029 - Countywide Office and Data Processing Equipment Rental	\$184,932.00
550131 - Rent - Office Facility	\$3,239.76
ATTACHMENT A TOTAL	\$29,458,210.12

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 12.

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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
Arlington Heights	\$ 181,948.00	\$ -	\$ -	\$ -	\$ 27,325.00	\$ 209,273.00
Alsip	62,769.00	-	-	-	11,247.00	74,016.00
Barrington	54,824.00	125.00	-	-	18,303.00	73,252.00
Barrington Hills	18,883.00	-	-	-	2,402.00	21,285.00
Bartlett	22,921.00	-	-	-	8,697.00	31,618.00
Bedford Park	22,617.00	-	-	-	6,342.00	28,959.00
Bellwood	25,557.00	250.00	-	-	8,408.00	34,215.00
Berkeley	12,224.00	-	-	-	5,282.00	17,506.00
Berwyn	40,070.00	-	-	-	23,091.00	63,161.00
Blue Island	24,404.00	-	-	-	8,207.00	32,611.00
Bridgeview	80,162.00	-	-	-	4,760.00	84,922.00
Broadview	62,950.00	491.00	-	-	4,777.00	68,218.00
Brookfield	17,280.00	-	-	-	7,102.00	24,382.00
Burbank	49,358.00	-	-	-	10,145.00	59,503.00
Burnham	12,143.00	-	-	-	1,932.00	14,075.00
Burr Ridge	1,106.00	-	-	-	2,025.00	3,131.00
Buffalo Grove	4,672.00	-	-	-	3,618.00	8,290.00
Calumet City	20,915.00	50.00	-	-	4,861.00	25,826.00
Calumet Park	5,777.00	-	-	-	398.00	6,175.00
City of Chicago	1,583,339.00	4,452.00	-	-	679,629.00	2,267,420.00
Chicago Heights	41,156.00	36.00	-	-	11,241.00	52,433.00
Chicago Ridge	94,034.00	-	-	-	6,689.00	100,723.00
Country Club Hills	19,100.00	22.00	-	-	2,089.00	21,211.00
Countryside	19,989.00	-	-	-	2,422.00	22,411.00
Cicero	267,034.00	1,250.00	-	-	46,120.00	314,404.00
Crestwood	8,797.00	-	-	-	3,661.00	12,458.00
Des Plaines	64,114.00	350.00	-	-	17,252.00	81,716.00
Dixmoor	3,845.00	-	-	-	345.00	4,190.00
Dolton	42,827.00	-	-	-	4,020.00	46,847.00
East Hazelcrest	260,682.00	-	-	-	2,301.00	262,983.00
Elgin	5,012.00	-	-	-	1,610.00	6,622.00
Elk Grove Village	124,581.00	-	-	-	20,118.00	144,699.00
Elmwood Park	19,339.00	-	-	-	8,872.00	28,211.00
Evergreen Park	162,293.00	-	-	-	27,917.00	190,210.00
Evanston	119,573.00	-	-	-	33,454.00	153,027.00
Forest Park	18,707.00	-	-	-	4,489.00	23,196.00
Forest View	9,082.00	-	-	-	3,538.00	12,620.00
Franklin Park	35,977.00	1,800.00	-	-	13,004.00	50,781.00
Flossmoor	9,361.00	-	-	-	2,239.00	11,600.00
Glencoe	21,229.00	-	-	-	5,300.00	26,529.00
Glenview	28,095.00	-	-	-	17,358.00	45,453.00
Glenwood	4,097.00	-	-	-	1,377.00	5,474.00
Golf	516.00	-	-	-	26.00	542.00
Hanover Park	43,975.00	-	-	-	21,543.00	65,518.00
Harper College	2,418.00	-	-	-	222.00	2,640.00
Harwood Heights	49,243.00	-	-	-	11,772.00	61,015.00
Harvey	47,853.00	-	-	-	2,480.00	50,333.00

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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		Crime Lab	Crime Lab DUI	Other	Totals
	Except Drug	Drug				
Hazelcrest	19,290.00	-	-	-	1,394.00	20,684.00
Hickory Hills	23,165.00	-	-	-	5,091.00	28,256.00
Hillside	32,684.00	-	-	-	4,735.00	37,419.00
Hinsdale	1,062.00	-	-	-	2,157.00	3,219.00
Hoffman Estates	110,248.00	150.00	-	-	25,130.00	135,528.00
Hodgkins	8,723.00	-	-	-	3,742.00	12,465.00
Hometown	12,554.00	-	-	-	3,472.00	16,026.00
Homewood	43,261.00	-	-	-	7,421.00	50,682.00
Indian Head Park	15,377.00	-	-	-	2,256.00	17,633.00
Inverness	3,295.00	-	-	-	380.00	3,675.00
Justice	29,385.00	-	-	-	6,038.00	35,423.00
Kenilworth	649.00	-	-	-	180.00	829.00
LaGrange	12,093.00	-	-	-	3,404.00	15,497.00
LaGrange Park	18,052.00	-	-	-	4,684.00	22,736.00
Lansing	124,188.00	-	-	-	3,735.00	127,923.00
Lemont	29,935.00	14.00	-	-	7,861.00	37,810.00
Lincolnwood	27,733.00	250.00	-	-	9,623.00	37,606.00
Lyons	18,488.00	-	-	-	4,302.00	22,790.00
Lynwood	14,873.00	-	-	-	4,041.00	18,914.00
Maywood	43,393.00	338.00	-	-	4,865.00	48,596.00
Maywood Park District	316.00	-	-	-	-	316.00
Markham	17,326.00	-	-	-	3,882.00	21,208.00
Matteson	63,993.00	-	-	-	3,242.00	67,235.00
Melrose Park	14,296.00	-	-	-	8,270.00	22,566.00
McCook	76,352.00	-	-	-	3,562.00	79,914.00
Merrionette Park	12,072.00	-	-	-	1,248.00	13,320.00
Midlothian	38,312.00	-	-	-	3,948.00	42,260.00
Mt Prospect	89,009.00	-	-	-	31,227.00	120,236.00
Moraine Valley	190.00	-	-	-	88.00	278.00
Morton Grove	83,331.00	100.00	-	-	16,226.00	99,657.00
Niles	288,108.00	-	-	-	28,885.00	316,993.00
Northbrook	88,081.00	-	-	-	14,739.00	102,820.00
Northfield	43,908.00	-	-	-	4,767.00	48,675.00
North Riverside	26,702.00	-	-	-	8,939.00	35,641.00
Northlake	360,643.00	250.00	-	-	10,465.00	371,358.00
Norridge	19,216.00	-	-	-	5,352.00	24,568.00
Oak Forest	13,207.00	-	-	-	4,949.00	18,156.00
Oak Park	45,112.00	-	-	-	8,794.00	53,906.00
Oak Lawn	209,748.00	16.00	-	-	43,178.00	252,942.00
Olympia Fields	9,722.00	-	-	-	2,795.00	12,517.00
Orland Hills	18,458.00	-	-	-	4,906.00	23,364.00
Orland Park	117,506.00	-	-	-	37,172.00	154,678.00
Palatine	282,663.00	-	-	-	18,886.00	301,549.00
Palos Heights	20,811.00	-	-	-	18,236.00	39,047.00
Palos Hills	36,294.00	-	-	-	11,287.00	47,581.00
Palos Park	7,776.00	-	-	-	4,733.00	12,509.00
Park Ridge	54,485.00	-	-	-	7,817.00	62,302.00
Park Forest	19,909.00	-	-	-	4,306.00	24,215.00

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

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
Phoenix	7,184.00	-	-	-	437.00	7,621.00
Posen	22,837.00	-	-	-	10,091.00	32,928.00
Prairie State College	44.00	-	-	-	20.00	64.00
Prospects Heights	24,625.00	-	-	-	15,384.00	40,009.00
Richton Park	14,776.00	-	-	-	1,000.00	15,776.00
Riverdale	10,549.00	-	-	-	1,206.00	11,755.00
River Forest	40,560.00	-	-	-	15,597.00	56,157.00
River Grove	22,787.00	-	-	-	12,928.00	35,715.00
Riverside	34,813.00	-	-	-	20,088.00	54,901.00
Rolling Meadows	34,351.00	-	-	-	10,290.00	44,641.00
Rosemont	44,106.00	-	-	-	22,579.00	66,685.00
Robbins	16,864.00	-	-	-	381.00	17,245.00
Sauk Village	7,513.00	-	-	-	1,510.00	9,023.00
Schaumburg	163,289.00	419.00	-	-	39,000.00	202,708.00
Schiller Park	67,528.00	-	-	-	30,978.00	98,506.00
South Barrington	33,376.00	-	-	-	11,030.00	44,406.00
South Chicago Hts	12,056.00	-	-	-	1,587.00	13,643.00
South Holland	103,784.00	-	-	-	3,326.00	107,110.00
South Sub College	236.00	-	-	-	20.00	256.00
Steger	7,268.00	-	-	-	1,522.00	8,790.00
Stickney	197,109.00	-	-	-	9,825.00	206,934.00
Stone Park	6,281.00	-	-	-	1,156.00	7,437.00
Skokie	48,520.00	-	-	-	22,508.00	71,028.00
Streamwood	33,022.00	-	-	-	14,246.00	47,268.00
Summit	109,423.00	60.00	-	-	15,229.00	124,712.00
Thorton	8,121.00	-	-	-	1,726.00	9,847.00
Tinley Park	19,206.00	250.00	-	-	9,985.00	29,441.00
Western Springs	10,233.00	-	-	-	3,520.00	13,753.00
Westchester	16,350.00	-	-	-	3,765.00	20,115.00
Wheeling	106,935.00	375.00	-	-	25,480.00	132,790.00
Wilmette	24,711.00	-	-	-	7,983.00	32,694.00
Winnetka	9,544.00	-	-	-	1,606.00	11,150.00
Willow Springs	29,357.00	-	-	-	1,623.00	30,980.00
Worth	48,227.00	-	-	-	10,557.00	58,784.00
School Zone 54	-	-	-	-	50.00	50.00
School Zone 87	-	-	-	-	50.00	50.00
School Zone 105	-	-	-	-	100.00	100.00
School Zone 126	-	-	-	-	50.00	50.00
School Zone 140	-	-	-	-	50.00	50.00

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

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
School Zone 151	-	-	-	-	50.00	50.00
School Zone 152	-	-	-	-	50.00	50.00
School Zone 162	-	-	-	-	50.00	50.00
School Zone 207	-	-	-	-	450.00	450.00
Township of Bloom	352.00	-	-	-	-	352.00
Township of Bremen	1,096.00	-	-	-	-	1,096.00
Township of Calumet	33.00	-	-	-	-	33.00
Township of Elk Grove	316.00	-	-	-	-	316.00
Township of Hanover	717.00	-	-	-	-	717.00
Township of Lemont	1,492.00	-	-	-	-	1,492.00
Township of Leyden	1,620.00	-	-	-	-	1,620.00
Township of Lyons	1,184.00	-	-	-	-	1,184.00
Township of Maine	1,260.00	-	-	-	-	1,260.00
Township of Northfield	1,274.00	-	-	-	-	1,274.00
Township of Norwood Park	276.00	-	-	-	-	276.00
Township of Orland	1,309.00	-	-	-	-	1,309.00
Township of Palatine	1,778.00	-	-	-	-	1,778.00
Township of Palos	1,283.00	-	-	-	-	1,283.00
Township of Proviso	109.00	-	-	-	-	109.00
Township of Rich	475.00	-	-	-	-	475.00
Township of Schaumburg	633.00	-	-	-	-	633.00
Township of Stickney	576.00	-	-	-	-	576.00
Township of Thornton	659.00	-	-	-	-	659.00
Township of Wheeling	523.00	-	-	-	-	523.00
Township of Worth	841.00	-	-	-	-	841.00
Chicago State University	458.00	-	-	-	432.00	890.00
Forest Preserve	10,297.00	-	-	-	3,558.00	13,855.00
Hines Hospital	91.00	-	-	-	20.00	111.00
Northeastern University	742.00	-	-	-	90.00	832.00
Northeastern Illinois Crime Lab	-	-	-	-	2,924.00	2,924.00
Metra	33,166.00	-	-	-	7,402.00	40,568.00
Illinois Commerce Commission	450.00	-	-	-	20.00	470.00
Oak Forest Hospital	511.00	-	-	-	40.00	551.00
Water Reclamation District	670.00	-	-	-	151.00	821.00
University of IL Chicago	5,148.00	-	-	-	3,026.00	8,174.00
University of Chicago	2,390.00	-	-	-	1,600.00	3,990.00
Chicago Fire Department	-	-	-	-	100.00	100.00
Illinois Central Railroad	2,132.00	-	-	-	16.00	2,148.00
SUBTOTALS	\$7,882,288.00	\$11,048.00	\$0.00	\$0.00	\$1,874,882.00	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$9,768,218.00

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 13.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

ATTACHMENT C

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

DESCRIPTION	AMOUNT
COUNTY PERCENTAGE DISBURSEMENT (SUPREME COURT RULE 529)	\$7,864,852.00
SHERIFF CANNIBIS CIVIL TICKET (3024)	\$150.00
SHERIFF DRUGS	\$500.00
SHERIFF DUI 100	\$30,666.00
SHERIFF DUI 200	\$2,108.00
SHERIFF CHILD PORNOGRAPHY FINE	\$1,861.00
METH EMERGENCY RESPONSE FINE 1ST (2255)	\$736.00
SUPERVISION VIOLATION	\$44,416.00
SHERIFF TRAFFIC DUI (1ST)	\$753.00
SHERIFF TRAFFIC DUI (2ND)	\$10.00
SHERIFF ELECTRONIC CITATION	\$4,652.00
ATTACHMENT C TOTAL	<u>\$7,950,704.00</u>

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 13.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"

DESCRIPTION	AMOUNT
CANNABIS CIVIL TICKET (3024)	\$30.00
CONTROLLED SUBSTANCE EMERGENCY RESPONSE 1ST	\$422.00
ATTACHMENT D TOTAL	<u><u>\$452.00</u></u>

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 15.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

DESCRIPTION	AMOUNT
SUPERVISION VIOLATION	\$660.00
ELECTRONIC CITATION	\$80.00
HIGHWAY HIREBACK	\$921.00
ADULT PROBATION	\$50.00
PARENT FEES	\$28,800.00
ATTACHMENT E TOTAL	<u>\$30,511.00</u>

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (OTHER) TOTAL ON PAGE 16.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Report J
Annual Financial Report

Year Ended November 30, 2019

ATTACHMENT F

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

DESCRIPTION	AMOUNT
PASSPORT FEES	\$53,690.00
PASSPORT PHOTO FEES	\$380.00
PARENT EDUCATION FEES	\$27,950.00
ATTACHMENT F TOTAL	<u>\$82,020.00</u>

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 17.

Supplemental Schedules

(Exhibits A – D)

The Supplemental Schedules are included for purposes of additional analysis and are not a required part of the financial statements.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Consolidated Districts and Divisions

Schedule of Depositories

November 30, 2019

	Demand Deposits	Time Deposits	Trust Deposits (Demand And Time Deposits)	Total
<u>FIRST MUNICIPAL DISTRICT</u>				
<u>MISCELLANEOUS ACCOUNTS:</u>				
AMALGAMATED BANK, FORGERY ACCOUNT, @ 0.00%	3,411			
AMALGAMATED BANK, BOND ACCOUNT, @ 0.00%	-			
AMALGAMATED BANK, CASH BOND ACCOUNT, @ 0.00%	4,299,777			
AMALGAMATED BANK, NEW IMPREST ACCOUNT, @0.00%	-			
AMALGAMATED BANK, INTEREST ESCROW ACCOUNT, @ 0.00%	635,984			
AMALGAMATED BANK, RETURNED CHECK ACCOUNT, @ 0.00%	1,058			
AMALGAMATED BANK, PROFESSIONAL BONDSMEN ACCOUNT, @ 0.00%	209,426			
AMALGAMATED BANK, OPERATION & ADMINISTRATIVE FUND ACCOUNT, @ 0.00%	112,381			
SEAWAY BANK, FINES AND FEES ACCOUNT RECEIVABLE ACCOUNT @ 0.10%	<u>2,016</u>			
TOTAL MISCELLANEOUS ACCOUNTS				<u>5,264,053</u>
<u>CIVIL DIVISION:</u>				
AMALGAMATED BANK, CIVIL ACCOUNT, @ 0.00%	1,945,494			
UNITED FIDELITY BANK, COURT ORDERED DEPOSIT ACCOUNT, @ 0.05%			<u>2,942,361</u>	
TOTAL CIVIL DIVISION DEPOSITS				<u>4,887,855</u>
<u>CRIMINAL DIVISION:</u>				
AMALGAMATED BANK, FEE ACCOUNT, @ 0.0%	<u>528,291</u>			
TOTAL CRIMINAL DIVISION DEPOSITS				<u>528,291</u>
<u>TRAFFIC DIVISION:</u>				
AMALGAMATED BANK, FEE ACCOUNT, @ 0.00%	2,168,427			
SEAWAY BANK, NEW SPECIAL ESCROW ACCOUNT, @ 1.29%	<u>102,386</u>			
TOTAL TRAFFIC DIVISION DEPOSITS				<u>2,270,813</u>
TOTAL FIRST MUNICIPAL DISTRICT DEMAND DEPOSITS				<u>12,951,012</u>

Office of the Clerk of the Circuit Court of Cook County, Illinois

Consolidated Districts and Divisions

Schedule of Depositories

November 30, 2019

	Demand Deposits	Time Deposits	Trust Deposits (Demand And Time Deposits)	Total
<u>TIME DEPOSITS AND CERTIFICATES OF DEPOSITS:</u>				
OLD SECOND BANK, @ 1.00%		1,400,000		
OLD SECOND BANK, @ 1.00%		2,000,000		
OLD SECOND BANK, @ 1.00%		1,000,000		
OLD SECOND BANK, @ 1.00%		2,000,000		
OLD SECOND BANK, @ 1.00%		2,000,000		
UNITED FIDELITY BANK, @ 0.85%		1,000,000		
FIRST EAGLE BANK, @ 1.15%		4,600,000		
FIRST EAGLE BANK, @ 1.15%		1,000,000		
FIRST BANK OF HIGHLAND PARK, @ 1.59%		590,000		
FIRST BANK OF HIGHLAND PARK, @ 1.59%		3,000,000		
BELMONT BANK, @ 1.00%		2,000,025		
BELMONT BANK, @ 1.00%		1,000,019		
ASSOCIATED BANK, INSURED PF NOW ACCOUNT @ 1.65%		<u>15,457,703</u>		
TOTAL FIRST MUNICIPAL DISTRICT TIME DEPOSITS AND CERTIFICATES OF DEPOSITS				<u>37,047,747</u>
TOTAL FIRST MUNICIPAL DISTRICT DEMAND DEPOSITS, TIME DEPOSITS, AND CERTIFICATES OF DEPOSIT				<u>49,998,759</u>
<u>SUBURBAN DISTRICTS</u>				
<u>SUBURBAN DISTRICT 2:</u>				
BYLINE BANK, FINES & COSTS ACCOUNT, @ 0.00%	2,084,295			
<u>SUBURBAN DISTRICT 3:</u>				
BYLINE BANK, FINES & COSTS ACCOUNT, @ 0.00%	2,410,758			
<u>SUBURBAN DISTRICT 4:</u>				
MB FINANCIAL BANK, FINES & COSTS ACCOUNT, @ 0.00%	863,842			
<u>SUBURBAN DISTRICT 5:</u>				
BRIDGEVIEW BANK, FINES & COSTS ACCOUNT, @ 0.00%	1,353,602			
<u>SUBURBAN DISTRICT 6:</u>				
UNITED FIDELITY BANK, FINES & COSTS ACCOUNT, @ 0.05%	1,543,856			
<u>LOCAL DEBT RECOVERY:</u>				
AMALGAMATED BANK, FINES & COSTS ACCOUNT, @ 0.00%	<u>33,019</u>			
TOTAL SUBURBAN DISTRICTS DEMAND DEPOSITS				<u>8,289,372</u>

Office of the Clerk of the Circuit Court of Cook County, Illinois

Consolidated Districts and Divisions

Schedule of Depositories

November 30, 2019

	Demand Deposits	Time Deposits	Trust Deposits (Demand And Time Deposits)	Total
<u>VARIOUS DIVISIONS</u>				
<u>LAW DIVISION:</u>				
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.00%			31,264	
ASSOCIATED BANK, TRUST ACCOUNT, @1.75%			9,725,426	
BYLINE BANK, TRUST ACCOUNT, @ 0.35%			556,618	
ASSOCIATED BANK, FEE ACCOUNT, @ 1.75%	1,255,550			
TOTAL LAW DIVISION DEPOSITS				11,568,858
<u>COUNTY DIVISION:</u>				
BELMONT BANK, FEE ACCOUNT, @ 0.00%	842,373			
TOTAL COUNTY DIVISION DEPOSITS				842,373
<u>CHANCERY DIVISION:</u>				
ASSOCIATED BANK, FEE ACCOUNT, @ 1.75%	1,583,210			
ASSOCIATED BANK, REAL ESTATE SURPLUS TRUST ACCOUNT, @ 1.75%			31,729,617	
ASSOCIATED BANK, TRUST ACCOUNT, @ 1.75%			15,562,867	
ASSOCIATED BANK, TRUST ACCOUNT CASE#95CH7661 @ 0.10%			88,214	
BYLINE BANK, TRUST ACCOUNT, @ 0.35%			860,447	
TOTAL CHANCERY DIVISION DEPOSITS				49,824,355
<u>DOMESTIC RELATIONS DIVISION:</u>				
BELMONT BANK, FEE ACCOUNT, @ 0.00%	507,350			
ASSOCIATED BANK, TRUST ACCOUNT, @ 1.75%			938,938	
BYLINE BANK, TRUST ACCOUNT, @ 0.30%			54,166	
TOTAL DOMESTIC RELATIONS DIVISION DEPOSITS				1,500,454
<u>PROBATE DIVISION:</u>				
ASSOCIATED BANK, TRUST ACCOUNT, @ 1.75%			2,751,890	
LAKESIDE BANK, FEE ACCOUNT, @ 0.05%	262,866			
TOTAL PROBATE DIVISION DEPOSITS				3,014,756
<u>JUVENILE DIVISION:</u>				
ASSOCIATED BANK, FEE ACCOUNT, @ 0.00%	1,687			
TOTAL JUVENILE DIVISION DEPOSITS				1,687
TOTAL VARIOUS DIVISIONS DEMAND DEPOSITS				66,752,483
<u>CHILD SUPPORT</u>				
<u>CHILD SUPPORT DIVISION:</u>				
AMALGAMATED BANK, TRANSFER ACCOUNT, @ 0.00%	-			
AMALGAMATED BANK, ENFORCEMENT ACCOUNT, @ 0.00%	105,515			
AMALGAMATED BANK, IMPREST ACCOUNT, @ 0.00%	-			
TOTAL CHILD SUPPORT DEMAND DEPOSITS				105,515
TOTAL OFFICE OF THE CLERK OF THE CIRCUIT COURT OF COOK COUNTY	\$ 22,856,574	\$ 37,047,747	\$ 65,241,808	\$ 125,146,129

Office of the Clerk of the Circuit Court of Cook County, Illinois

Combining Statement of Assets and Liabilities of Agency Fund

November 30, 2019

	First Municipal District	Suburban Districts	Various Divisions	Child Support Enforcement Division	Adjustments (Intrafund Activity)	Allowance for Uncollectible Receivables (1)	Total
Assets							
Cash on Hand	\$ 3,460	\$ 5,400	\$ 2,450	\$ 300	\$ -	\$ -	\$ 11,610
Cash in Depositories (Exhibit A)	49,998,759	8,289,372	66,752,483	105,515	-	-	125,146,129
Items Held in Safekeeping	-	-	1,542,651	-	-	-	1,542,651
Securities in Trust	331,500	-	-	-	-	-	331,500
Accounts Receivable	3,186,658	1,999	757,738	311,741	-	(3,030,505)	1,227,631
Due From Other Districts and Divisions	1,658,640	2,547,949	278,613	-	(4,485,202)	-	-
Total Assets	\$ 55,179,017	\$ 10,844,720	\$ 69,333,935	\$ 417,556	\$ (4,485,202)	\$ (3,030,505)	\$ 128,259,521
Liabilities							
Due to Cook County	\$ 5,577,397	\$ 2,772,454	\$ 3,965,683	\$ 300	\$ -	\$ -	\$ 12,315,834
Due to Other Districts and Divisions	2,709,080	1,776,122	-	-	(4,485,202)	-	-
Payable to the State of Illinois	275,965	304,445	533,047	-	-	-	1,113,457
Payable to the City of Chicago	222,470	-	-	-	-	-	222,470
Payable to Other Agencies	939,341	1,063,564	3,050	-	-	-	2,005,955
Trust and Other Fund Balances	45,357,981	711,476	64,832,155	417,256	-	-	111,318,868
Allowance for Uncollectible Receivables	-	-	-	-	-	(3,030,505)	(3,030,505)
Due to Various Government Entities	-	3,848,641	-	-	-	-	3,848,641
Miscellaneous	96,783	368,018	-	-	-	-	464,801
Total Liabilities	\$ 55,179,017	\$ 10,844,720	\$ 69,333,935	\$ 417,556	\$ (4,485,202)	\$ (3,030,505)	\$ 128,259,521

Note (1):

Reconciliation to Exhibit C and Exhibit D

Demand Deposits and Time Deposits	\$ 125,146,129
Securities in Trust	\$ 331,500
Total Deposits and Securities Shown Above	<u>\$ 125,477,629</u>
Cash Balances-Revenue Funds per Exhibit C	\$ 21,555,094
Cash and Investment Balances-Trust and Other Funds per Exhibit D	<u>\$ 103,922,535</u>
Total Cash and Investment Balances	<u>\$ 125,477,629</u>

Note (1): As of November 30, 2019 the Clerk of the Court had an allowance for uncollectible receivables of \$3,030,505

The allowance is based on a percentage of the Account Receivable-Returned Checks balance determined to be uncollectible as of November 30, 2019.

Office of the Clerk of the Circuit Court of Cook County
Combining Statement of Receipts and Disbursements of Revenue Funds
Year Ended November 30, 2019

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Cash Balances - Revenue Fund - November 30, 2018	\$ 4,666,175	\$ 5,675,564	\$ 4,325,857	\$ 2,358,017	\$ 17,025,613
Receipts:					
Clerk's Fees and Costs (Exhibit C-1)	18,370,134	14,112,504	27,411,256	-	59,893,894
Court Automation Fund	3,846,976	3,841,955	2,443,462	-	10,132,393
Separate Maintenance and Child Support Collection Fund (Exhibit C-1)	-	-	1,597,814	-	1,597,814
Court Document Storage Fund	3,074,469	3,838,323	2,443,362	-	9,356,154
Circuit Court Clerk Operation And Administrative Fund	251,332	331,338	222,458	-	805,128
Circuit Court Clerk Electronic Citation Fund	63,214	112,475	-	-	175,689
Interest Paid on Accounts	723,914	-	-	-	723,914
Fines, Penalties, Assessment, Charges and Forfeitures:					
Municipalities:					
All Except Drug Fines	1,568,277	6,240,150	-	-	7,808,427
Drug Fines	2,880	8,168	-	-	11,048
Crime Laboratory Fund	-	-	-	-	-
Crime Laboratory Fund-DUI	-	-	-	-	-
Other	654,960	1,199,743	-	-	1,854,703
Townships and Districts:					
All Except Drug Fines	26,604	47,257	-	-	73,861
Drug Fines	-	-	-	-	-
Other	10,667	9,512	-	-	20,179
County:					
Criminal Fines	607,858	625,223	-	-	1,233,081
Traffic Fines	-	-	-	-	-
Drug Fines	-	-	-	-	-
Other	2,065,980	5,884,724	-	-	7,950,704
State:					
DNR Funds Total	12,453	-	-	-	12,453
Road Fund (Overweights)	-	391,379	-	-	391,379
Drug Traffic Prevention Fund	1,056	8,548	-	-	9,604
State Crime Laboratory Fund	12,271	16,174	-	-	28,445
State Police DUI Fund	159,025	111,574	-	-	270,599
Violent Crime Victims Assistance Fund	52,155	167,092	-	-	219,247
Traffic and Criminal Conviction	-	11,953	-	-	11,953
Drivers Education Fund	140,159	244,617	-	-	384,776
Domestic Violence Shelter and Service Fund	12,275	12,234	-	-	24,509
Drug Treatment Fund	11,261	46,142	-	-	57,403
Child Abuse Prevention Fund	-	-	-	-	-
Sexual Assault Services Fund	16	1,348	-	-	1,364
Trauma Center Fund	191,063	292,246	-	-	483,309
Percentage Distribution: Under \$55 Fund	3,156	51,350	-	-	54,506
Percentage Distribution: \$55 and Over Fund	611,378	1,833,868	-	-	2,445,246
General Revenue Fund	751,317	1,298,425	-	-	2,049,742
Performance Enhancing Drug	-	-	-	-	-
Youth Drug Abuse Prevention Fund	411	2,994	-	-	3,405
Spinal Cord Injury Paralysis Cure Research Trust Fund	7,991	14,409	-	-	22,400
Fire Prevention Fund	33,059	42,704	-	-	75,763
LEADS Maintenance Fund	-	7,271	-	-	7,271
State Offender DNA Identification System Fund	67,745	186,927	-	-	254,672
Domestic Violence Abuser Services Fund	242	599	-	-	841
Abandoned Residential Property Municipality Relief Fund	-	-	2,917,404	-	2,917,404
Lump Sum Surcharge	6,050	115,351	-	-	121,401
Fire Truck Revolving Loan Fund	32,216	40,861	-	-	73,077
Foreclosure Prevention Program Fund	-	-	476,061	-	476,061
Foreclosure Prevention "Graduated" Fund	-	-	1,076,543	-	1,076,543
IL Animal Abuse Fund	-	-	-	-	-
IDOC Parole Division Offender Supervision Fund	25	28	-	-	53
Methamphetamine Law Enforcement Fund	1,702	1,488	-	-	3,190
Prisoner Review Board Vehicle & Equipment Fund	7,880	14,162	-	-	22,042
Roadside Memorial Fund	43,244	62,018	-	-	105,262
Sealing Fee (State Police)	-	-	-	-	-
Secretary of State police DUI Fund	-	-	-	-	-
Sex Offender Investigation Fund	5,090	4,950	-	-	10,040
State Police Operations Assistance Fund	388,477	1,003,739	-	-	1,392,216
State Police Streetgang Related Crime Fund	-	-	-	-	-
State Police Vehicle Fund	48,351	76,512	-	-	124,863
Transportation Safety Highway Hire-back Fund	2,621	932	-	-	3,553
Conservation Police Operations Assistance Fund	55	609	-	-	664
Streetgang	-	-	-	-	-
Prescription pill and Drug Disposal Fund	110	371	-	-	481

Office of the Clerk of the Circuit Court of Cook County
Combining Statement of Receipts and Disbursements of Revenue Funds

Year Ended November 30, 2019

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
State (Continued):					
Criminal Justice Information Projects Fund	42	432	-	-	474
State police Services Fund	102,392	119,823	60	-	222,275
State Police Merit Board Public Safety Fund	147,382	290,139	-	-	437,521
Guardianship and Advocacy Fund	-	-	448,455	-	448,455
Special Services for Survivors of Human Trafficking Fur	-	250	-	-	250
Access to Justice Fund	158,674	120,579	196,412	-	475,665
State Attorney Appellate Prosecutor	2,920	1,960	-	-	4,880
Supreme Court Special purposes fund (eBusiness)	724,889	498,162	877,912	-	2,100,963
ICJIA Drug/Meth Presc. Pill Drug Disposal Fine	-	-	-	-	-
Other	-	452	-	-	452
Fees of Others:					
State's Attorney					-
(a) Fees	\$ 137,334.00	\$ 994,157.00	\$ -	\$ -	\$ 1,131,491.00
(b) Records Automation Fund	26,431	55,755	-	-	82,186
Sheriff:					
Fees (e.g. Service of Process)	183,787	812,582	-	-	996,369
County General Fund for Court Security	1,640,590	1,704,440	1,445,264	-	4,790,294
County Law Library Fund	1,663,888	1,194,446	1,971,385	-	4,829,719
Marriage Fund of the Circuit Court	-	24,470	19,170	-	43,640
County Fund to Finance the Court System	199,273	350,925	-	-	550,198
Court Appointed Counsel:	-	-	-	-	-
(a) Defense Counsel	-	484	-	-	484
Municipal Attorney Prosecution Fee	-	320	-	-	320
Probation and Court Services Fund	128,878	251,427	2,575	-	382,880
Dispute Resolution Fund	66,633	48,463	58,144	-	173,240
Mandatory Arbitration Fund:	-	-	-	-	-
Arbitration Fee	697,387	504,973	974,328	-	2,176,688
Rejection of Award	442,300	47,200	56,100	-	545,600
Electronic Monitoring Device Fee	-	-	-	-	-
(b) Working Cash Fund	-	467	-	-	467
County Health Fund	68,620	115,645	-	-	184,265
Traffic Safety Program School	270,952	1,415,102	-	-	1,686,054
County Jail Medical Costs Fund	26,099	20,682	-	-	46,781
Sexually Transmitted Disease Test Fund	-	75	-	-	75
Children's Waiting Room Fund	469,200	334,212	575,017	-	1,378,429
Children's advocacy center	79,554	245,584	-	-	325,138
Drug Court	72,660	116,542	-	-	189,202
Mental Health	149,797	243,848	-	-	393,645
Youth Diversion Program	66,679	113,803	-	-	180,482
Public Defender Records Automation Fund	26,188	55,899	-	-	82,087
County Drug Addiction	4,284	3,105	-	-	7,389
County General Fund	-	-	-	-	-
Other	-	19,161	11,350	-	30,511
Miscellaneous - Non-AOIC Transactions (1)	23,802	635,082	-	-	658,884
Total Receipts	\$ 41,450,754	\$ 52,654,893	\$ 45,224,532	\$ -	\$ 139,330,179
Disbursements:					
Cook County Comptroller					
Public Safety Fund					
Clerk's Fees	\$ 19,374,741.00	\$ 16,938,141.00	\$ 28,217,004.00	\$ -	\$ 64,529,886.00
Sheriff's Fines & Fees	209,095	835,468	1,676,640	-	2,721,203
Sheriff Parking Ticket Fines	-	-	-	-	-
State's Attorney Fines & Fees	157,061	995,198	-	-	1,152,259
Interest	114,736	12,957	(62,264)	-	65,429
Court Automation Fund	3,921,540	3,842,910	2,469,569	-	10,234,019
Dispute Resolution Fund	66,627	48,657	58,552	-	173,836
Document Storage Fund	3,094,616	3,838,647	2,468,950	-	9,402,213
Operation and Administration	116,602	246,130	207,178	-	569,910
Law Library Fund	1,670,672	1,209,870	2,034,224	-	4,914,766
Children's Waiting Room Fund	524,000	371,012	660,332	-	1,555,344
Court Services Fund	1,815,486	1,829,297	-	-	3,644,783
Marriage Fund	-	21,230	21,700	-	42,930
Forest Preserve District Fund	-	3,763	-	-	3,763
Animal Control Fund	-	3,161	-	-	3,161
Cook County Treasurer	426,141	913,952	2,575	-	1,342,668
State of Illinois	4,945,496	8,451,418	7,091,315	-	20,488,229
City of Chicago	1,601,193	-	-	-	1,601,193

Office of the Clerk of the Circuit Court of Cook County
Combining Statement of Receipts and Disbursements of Revenue Funds
Year Ended November 30, 2019

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Disbursements (Continued):					
Adult Probation	-	18	-	-	18
Municipalities	-	8,398,731	-	-	8,398,731
Other Agencies	1,447,530	2,080,524	-	-	3,528,054
Miscellaneous - Non-AOIC Transactions (1)	422,210		2,420	3,673	428,303
					-
Total Disbursements	<u>\$ 39,907,746</u>	<u>\$ 50,041,084</u>	<u>\$ 44,848,195</u>	<u>\$ 3,673</u>	<u>\$ 134,800,698</u>
Cash Balances - Revenue Funds - November 30, 2019	<u>\$ 6,209,183</u>	<u>\$ 8,289,373</u>	<u>\$ 4,702,194</u>	<u>\$ 2,354,344</u>	<u>\$ 21,555,094</u>

Note (1): These transactions are representative of accounts receivables, general ledger control accounts and any activity that does not fall under the AOIC Fines and Fees manual.

Office of the Clerk of the Circuit Court of Cook County

Combining Statement of Clerk's Fees

Year Ended November 30, 2019

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Clerk's Fees:					
New Suits, Complaints & Filing Fees	\$ 12,176,425	\$ 9,003,380	\$ 13,691,941	\$ -	\$ 34,871,746
Court Costs	204,412	-	-	-	204,412
Appearances	1,480,012	986,834	4,955,404	-	7,422,250
Jury Fee	630,793	262,413	3,828,777	-	4,721,983
Bail Bond Costs	-	721,320	-	-	721,320
Motions	759,601	1,127,017	235,991	-	2,122,609
House Bill 277 Fees	-	-	1,597,814	-	1,597,814
Estate Fees	-	-	1,064,976	-	1,064,976
Citations	4,955	4,695	244,860	-	254,510
Counter Claims	85,886	60,044	481,352	-	627,282
Garnishments	1,278,809	842,772	29,985	-	2,151,566
Transcripts	-	314	100,170	-	100,484
Alias	580,111	265,963	140,479	-	986,553
Exemplifications	4,050	830	17,154	-	22,034
Appeals	17,973	5,173	540,729	-	563,875
Certification	433,731	103,954	325,924	-	863,609
Photocopies	106,984	71,191	608,599	-	786,774
Article V Fees	60,095	40,880	-	-	100,975
Expungements	62,910	66,331	60	-	129,301
Postage	101,755	14,120	939,999	-	1,055,874
Passports	-	-	47,180	-	47,180
Passport Photo Fees	-	-	300	-	300
Third Party Notices	-	2,433	105,190	-	107,623
Post Notices	37,499	15,211	244	-	52,954
Computer Printouts	207	597	1,260	-	2,064
Contempt Fine	-	350	1,050	-	1,400
Conviction Fees	3,874	5,075	-	-	8,949
Parent Education Fees	-	-	-	-	-
Bill of Cost	-	-	-	-	-
Out of County Transfers	4,470	3,470	15,115	-	23,055
Bondsmen Filing Fees	6,300	-	-	-	6,300
Record Search	8,224	1,920	11,581	-	21,725
Trauma Fees	5,956	7,887	-	-	13,843
Habeas Corpus	190	-	-	-	190
Subpoena Fees	2,160	-	-	-	2,160
Crime Lab Fee	1,222	1,826	-	-	3,048
DNA Analysis Fees	2,570	7,428	-	-	9,998
Domestic Battery Fine	42	78	-	-	120
DUI Analysis Fees	307	471	-	-	778
Order of Protection Fees	26	69	-	-	95
Sexual Assault Fines	-	41	-	-	41
Spinal Cord Fee	212	385	-	-	597
Petition to Seal Records	21,210	9,705	-	-	30,915
Anti Crime Program Contribution	55	5,157	-	-	5,212
Quasi-Criminal Complaint Conviction	310	466	-	-	776
State Merit Board Public Safety Fund Clerk	3,811	6,708	-	-	10,519
Correction of Number	330	165	7,980	-	8,475
Arson Fines	-	88	-	-	88
Foreclosure Prevention Program	-	-	-	-	-
Graduated / Freclosure Prevention Counseling	-	-	-	-	-
Abandoned Residential Property Municipality Relief Fund	-	-	1,673	-	1,673
Miscellaneous Fees	282,657	465,743	13,283	-	761,683
Total Clerk's Fees & Costs Received	\$ 18,370,134	\$ 14,112,504	\$ 29,009,070	\$ -	\$ 61,491,708
Separate Maintenance and Child Support Collection Fund	-	-	1,597,814	-	1,597,814
Total Clerk's Fees & Costs Received and Separate Maintenance and Child Support Collection Fund (Exhibit C)	\$ 18,370,134	\$ 14,112,504	\$ 27,411,256	\$ -	\$ 59,893,894

Office of the Clerk of the Circuit Court of Cook County
Combining Statement of Receipts and Disbursements of Trust and Other Funds
Year Ended November 30, 2019

	First Municipal District	Suburban Districts	Various Divisions	Child Support Enforcement Division	Total
Cash and Investment Balances - Trust and Other Funds - November 30, 2018	\$ 48,173,872	\$ -	\$ 58,146,963	\$ (2,262,080)	\$ 104,058,755
Receipts:					
Trust Funds:					
Deposits per Court Order	271,452	-	25,012,955	-	25,284,407
Bondsman Deposits	29,031	-	-	-	29,031
Cash Bonds	37,917,225	-	-	-	37,917,225
Other Funds:					
Child Support	-	-	-	2,623,055	2,623,055
Forgery Reimbursement	3,105	-	-	-	3,105
Total Receipts	<u>\$ 38,220,813</u>	<u>\$ -</u>	<u>\$ 25,012,955</u>	<u>\$ 2,623,055</u>	<u>\$ 65,856,823</u>
Disbursements:					
Trust Funds:					
Litigants - Court Ordered Deposits	\$ 499,051	\$ -	\$ 21,109,628	\$ -	\$ 21,608,679
Bondsman Return Deposits	27,656	-	-	-	27,656
Cash Bonds	37,682,774	-	-	-	37,682,774
Cook County Treasurer-Abandoned Bonds	3,977,632	-	-	-	3,977,632
Other Funds:					
Child Support	-	-	-	2,592,611	2,592,611
Forgery Refunds	3,375	-	-	-	3,375
Escheatments:					
State of Illinois Treasurer	83,123	-	-	17,193	100,316
Total Disbursements	<u>\$ 42,273,611</u>	<u>\$ -</u>	<u>\$ 21,109,628</u>	<u>\$ 2,609,804</u>	<u>\$ 65,993,043</u>
Cash and Investment Balances - Trust and Other Funds - November 30, 2019	(4,052,798)				
	<u>\$ 44,121,074</u>	<u>\$ -</u>	<u>\$ 62,050,290</u>	<u>\$ (2,248,829)</u>	<u>\$ 103,922,535</u>



**Independent Auditors' 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***

To the Board of Commissioners
Cook County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of changes in assets and liabilities of agency fund of the Office of the Clerk of the Circuit Court of Cook County, Illinois (the "Clerk of the Court") as of and for the year ended November 30, 2019, and the related notes to the financial statement and have issued our report thereon dated May 28, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Clerk of the Court'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 statement, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of the Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement 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 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 Clerk of the Court's statement of changes in assets and liabilities of agency fund is 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 *Government 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 Clerk of the Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of the Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Chicago, Illinois
May 28, 2020

Independent Accountants' Report on Compliance and on Internal Control Over Compliance

To the Board of Commissioners
Cook County, Illinois

Compliance

We have examined the Office of the Clerk's of the Circuit Court of Cook County, Illinois (the "Clerk of the Court") compliance with the requirements listed below during the year ended November 30, 2019. The Clerk of the Court's management is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Clerk of the Court's compliance based on our examination.

- A. The Clerk of the Court has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Clerk of the Court has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Clerk of the Court has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Clerk of the Court has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Clerk of the Court has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of the Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act. Those standards, the Act and the Circuit Clerk Audit Guidelines require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of the Court complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the Clerk of the Court complied with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our

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

In our opinion, the Clerk of the Court complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended November 30, 2019. However, the results of our procedures disclosed an instance of noncompliance with the requirements, which is required to be reported in accordance with the annual audit requirements of the Clerks of the Courts Act and the Circuit Clerk Audit Guidelines as noted by the Act and which is described in the accompanying schedule of findings as item 2019-01.

The Clerk of the Court's response to the finding identified in our examination is described in the accompanying schedule of findings. The Clerk of the Court's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the annual audit requirements included in the Clerks of the Courts Act and the Circuit Clerk Audit Guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the Clerk of the Court is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Clerk of the Court's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of the Courts Act and the Circuit Clerk Audit Guidelines as noted by the Act, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of the Court's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Clerk of the Court'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 the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over

compliance that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, as described in the accompanying schedule of findings as item 2019-01, that we consider to be a material weakness.

The Clerk of the Court's response to the internal control over compliance finding identified in our examination is described in the accompanying schedule of findings. The Clerk of the Court's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

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

A handwritten signature in black ink that reads "Shado F. Renteria". The signature is written in a cursive style with a large initial 'S'.

Chicago, Illinois
May 28, 2020

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2019

2019-01 Distribution of Traffic Fees, Fines, Penalties and Court Costs

Condition

The Clerk of the Circuit Court (the “Clerk of the Court”) did not distribute all traffic fees, fines, penalties and court costs collected during the period from July 1, 2019 through November 30, 2019, in a timely manner as prescribed by the Illinois Clerks of Courts Act.

As of November 30, 2019, \$3.84 million of traffic fees, fines, penalties and court costs collected by the Clerk of the Court have not been disbursed in accordance with state regulation.

Context

The Clerk of the Court collects and distributes an average of \$146.0 million of fees, fines, penalties and court costs on an annual basis related to various types of cases filed in the Circuit Court of Cook County. The \$3.84 million of traffic case collections pending distribution represent 2.6% of average annual distributions.

Criteria

Compliance

The Illinois Clerks of Courts Act [710 ILCS 105/27.1b *Circuit court clerk fees*] requires that fees charged by the clerks of the circuit court be disbursed by each clerk on a monthly basis.

Internal Controls

A strong system of internal controls over compliance provides for effective planning and timely execution of planned actions to ensure compliance with new or revised regulatory requirements.

Cause

The State of Illinois’ Criminal and Traffic Assessment Act [705 ILCS 135] (the “Act”), effective July 1, 2019, reorganized and standardized, among other, Traffic fines, fees, penalties and court costs assessed and collected by clerks of the circuit courts.

The Clerk of Court relies on its Traffic Records Information Management System (TRIMS), an internally developed and maintained system, to assess, collect and calculate distribution amounts due to various government entities for traffic cases. The Clerk of the Court completed TRIMS system programming for assessment and collection of fees prior to July 1, 2019. System programming for calculation of distribution amounts is still in progress.

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2019

Effect

The Clerk of the Circuit Court is not in compliance with Illinois Compiled Statutes. In addition, complete fee distribution to designated recipients has been delayed limiting their access to those funds.

Recommendations

We recommend that the Clerk of the Circuit Court strengthen controls over funds distribution when, due to new and or revised state statutes, internal systems require reprogramming of fund distribution allocations. We also recommend that management develop a plan of action to complete system programming of distributions and remittances of past due distributions.

Management's Response

The Clerk of the Court has distributed an estimated amount to municipalities since July 1, 2019, in anticipation of the completion of the fee distribution reprogramming. The reprogramming was delayed due to a shortage of programmers for the TRIMS system. The Clerk of the Court has developed a new plan to complete all distributions by September 30, 2020. Programmers who were involved with the new Case Management implementation have completed some of those tasks and are now in a position to focus on the fee distribution reprogramming.

Management will submit a written notification with the next distribution payout to all impacted government entities to inform them that they are receiving an estimated payment, and future amounts will be adjusted, as needed.

Office of the Clerk of the Circuit Court of Cook County, Illinois

Applicable Legal Requirements
Under 705 ILCS 105/27.8

As revised November 30, 2019

The statutes and rules below are listed in the order in which they appear in the Illinois Compiled Statutes.

	<u>Chapter 5 General Provisions</u>
5 ILCS 283/20	Act 283 Public Corruption Profit Forfeiture Act Public Corruption Fines
	<u>Chapter 20 Executive Branch</u>
20 ILCS 2630/5.2(d)(10)	Act 2630 Criminal Identification Act Expunge and Seal (Clerk Fee and ISP Order Fee)
	<u>Chapter 25 Legislature</u>
25 ILCS 170/10(c)	Act 170 Lobbyist Registration Act Lobbyist Fines
	<u>Chapter 35 Revenue</u>
35 ILCS 200/25-45	Act 200 Property Tax Code State's Attorney Fee (property tax)
	<u>Chapter 55 Counties</u>
	Act 5 Counties Code
55 ILCS 5/4-5001	Sheriff's Fees
55 ILCS 5/4-12001	Sheriff's Fees
55 ILCS 5/4-12001.1	Sheriff's Fees
55 ILCS 5/5-1101.3	Judicial Facilities Fee
55 ILCS 5/5-39001	Law Liberty Fee
55 ILCS 82/15	Custody Exchange Fee
	<u>Chapter 60 Townships</u>
60 ILCS 1/70-20	Act 1 Township Code Township Fines
	<u>Chapter 65 Municipalities</u>
	Act 5 Illinois Municipal Code
65 ILCS 5/1-2-8	Municipal Fines
65 ILCS 5/7-1-2	Annexation Clerk's Fee (Filing and service)
65 ILCS 5/11-31-1(b)	Demolition Filing Fee (not required)

Office of the Clerk of the Circuit Court of Cook County, Illinois

Applicable Legal Requirements (Continued)
Under 705 ILCS 105/27.8

As revised November 30, 2019

Chapter 70 Special Districts

70 ILCS 200/240-45	Various Acts Relating to Special Districts
70 ILCS S10/18.1(c)	Rockford Civic Center Fines
70 ILCS 605/12-7 and 8	Quad Cities Authority Fines
70 ILCS 2205/12.1	Drainage District Fines
	Sanitary District Fines

Chapter 75 Libraries

75 ILCS 16/1-20	Act 16 Public Library District Act of 1991
	Library District Fines

Chapter 105 Schools

	Act 5 School Code
105 ILCS 5/5-34	School Indebtedness Fine
105 ILCS 5/5-37	School Return Offense Fine
105 ILCS 5/15-6	School Trespass Fine
105 ILCS 5/22-8	School Official Fine

Chapter 110 Higher Education

110 ILCS 805/3-42.2	Act 805 Public Community College Act
	Community College Traffic Fines

Chapter 210 Health Facilities

210 ILCS 50/3.220(d)	Act 50 Emergency Medical Service (EMS) Systems Act
	EMS Assistance Fine

210 ILCS 80/2	Act 80 Hospital Emergency Service Act
	Hospital Emergency Service Fine

Chapter 215 Insurance

	Act 5 Illinois Insurance Code
215 ILCS 5/139(2)	Insurance Statement Fine
215 ILCS 5/203	Insurance Director Fees

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Applicable Legal Requirements (Continued)
Under 705 ILCS 105/27.8

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Chapter 220 Utilities

220 ILCS 65/3 Act 65 Telephone Company Act
 Telephone Company Fine

Chapter 225 Professions and Occupations

Various acts regulating professions

225 ILCS 5/35	Athletic Trainers Fine
225 ILCS 15/14.4	Clinical Psychologist Fine
225 ILCS 20/13.1	Social Work Fine
225 ILCS 25/38	Dental Practice Fine
225 ILCS 30/85	Dietetic Practice Fine
225 ILCS 37/29	Environmental Health Fine
225 ILCS 41/15-71	Funeral Directors Fine
225 ILCS 55/56	Marriage Therapist Fine
225 ILCS 60/60	Medical Practice Fine
225 ILCS 70/14.1	Nursing Home Fine
225 ILCS 75/16.5	Occupational Therapy Fine
225 ILCS 90/16.2	Physical Therapist Fine
225 ILCS 110/14.5	Speech-Language Pathology Fine
225 ILCS 115/14	Veterinary Practice Fine
225 ILCS 115/25.16	Veterinary Medicine and Surgery Fine
225 ILCS 305/38	Architecture Practice Fine
225 ILCS 325/44	Engineering Practice Fine
225 ILCS 335/7(6)	Roofing Licensing Fine
225 ILCS 340/36	Structural Engineering Fine
225 ILCS 410/4-5.1	Barber/Cosmetology Fine
225 ILCS 447/50-30	Detective/Security Fine
225 ILCS 460/21	Illinois Charity Fine
225 ILCS 715/9	Surface-mined Land Fine
225 ILCS 735/11(d)	Timber Buyers Fine
225 ILCS 745/70(c)	Geologist Licensing Fine

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	<u>Chapter 230 Gaming</u>
230 ILCS 5/25	Act 5 Illinois Horse Racing Act of 1975 Horse Racing Fine
230 ILCS 10/23	Act 10 Riverboat Gambling Act Riverboat Gambling Fine
	<u>Chapter 240 Warehouses</u>
240 ILCS 30/14	Act 30 Salvage Warehouse and Salvage Warehouse Store Act Salvage Warehouse Fine
	<u>Chapter 410 Public Health</u>
410 ILCS 45/12.2	Act 45 Lead Poisoning Prevention Act Lead Poisoning Prevention Penalty
410 ILCS 70/8	Act 70 Sexual Assault Survivors Emergency Treatment Act Sexual Assault Survivors Fine
	<u>Chapter 415 Environmental Safety</u>
415 ILCS 5/55.6(a)	Act 5 Environmental Protection Act Used Tire Management Fine
	<u>Chapter 425 Fire Safety</u>
425 ILCS 15/5	Act 15 Fire Escape Act Fire Escape Fine
	<u>Chapter 430 Public Safety</u>
430 ILCS 66/55	Act 66 Firearm Concealed Carry Act Mental Health Reporting Fine
430 ILCS 66/70(e)	Mental Health Reporting Fee
430 ILCS 100/18(c)	Act 100 Illinois Emergency Planning and Community Right to Know Act Emergency Planning Fine

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	<u>Chapter 505 Agriculture</u>
505 ILCS 30/12(e)	Act 30 Illinois Commercial Feed Act of 1961 Commercial Feed Fine
	Act 90 Insect Pest and Plant Disease Act
505 ILCS 90/22	Insect Pest Fine
	<u>Chapter 510 Animals</u>
510 ILCS 68/105-35	Act 68 Herptiles-Herps Act Herptiles-Herps Fine
	Act 72 Humane Euthanasia in Animal Shelters Act
510 ILCS 72/180	Humane Euthanasia Fine
	<u>Chapter 515 Fish</u>
515 ILCS 5/1-180; 5/1-230	Act 5 Fish and Aquatic Life Code Wildlife/Fish Fine (Fish Code)
	<u>Chapter 520 Wildlife</u>
520 ILCS 5/1.18; 5/1.28	Act 5 Wildlife Code Wildlife/Fish Fine (Wildlife Code)
	Act 10 Illinois Endangered Species Protection Act
520 ILCS 10/10	Endangered Species Fine
	<u>Chapter 525 Conservation</u>
525 ILCS 20/2g	Act 20 Ginseng Harvesting Act Ginseng Harvesting Fine
	<u>Chapter 605 Roads and Bridges</u>
605 ILCS 5/4-212	Act 5 Illinois Highway Code Highway Entrance/Exit Fine
605 ILCS 5/9-126	Highway Code Fine

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	<u>Chapter 615 Waterways</u>
615 ILCS 30/27	Act 30 Illinois and Michigan Management Act I & M Canal Fine
	<u>Chapter 625 Vehicles</u>
	Act 5 Illinois Vehicle Code
625 ILCS 5/3-712(b)	Military Plate Fine
625 ILCS 5/11-1301.3(c-1)	Unauthorized Disabled Parking
625 ILCS 5/11-1429	Excessive Idling Fine
625 ILCS 5/13C-60(b)	Vehicle Inspection Fine
625 ILCS 5/15-113(c)	Overweight Fines (Capital Projects Fund)
625 ILCS 5/16-105(a)1	Traffic Fines (Within City)
625 ILCS 5/16-105(a)2	Traffic Fines (Outside City)
625 ILCS 5/16-105(a)3	Overweight Fines (Toll Road)
625 ILCS 5/16-105(a)4	Overweight Fines (Special Hauling)
625 ILCS 5/18c-1601(3)	Commercial Transportation Fines
	Act 40 Snowmobile Registration and Safety Act
625 ILCS 40/5-7(e-3)	Snowmobiling-Equipment Fine
625 ILCS 40/9-1; 45/10-2	Snowmobile Fine
	Act 45 Boat Registration and Safety Act
625 ILCS 45/5-16(A)5.3	Boating-Equipment Fine
625 ILCS 45/10-1	Boating Fine
	<u>Chapter 705 Courts</u>
	Act 105 Clerks of Courts Act
705 ILCS 105/27.1a	Clerk's Fees
705 ILCS 105/27.3b	Credit Card Fee
705 ILCS 105/27.3b-1	Minimum Fines
705 ILCS 105/27.3f	Guardianship and Advocacy Operations Fee
705 ILCS 105/27.7(a)	Frivolous Lawsuit Fee (no waiver)
	Act 130 Domestic Relations Legal Funding Act
705 ILCS 130/15	Domestic Relations Legal Fee

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Chapter 705 Courts (Continued)

Act 135 Criminal and Traffic Assessment Act

705 ILCS 135/5-10(e)	Unpaid Assessment Delinquency
705 ILCS 135/5-15	Service Provider Costs
705 ILCS 135/15-5 through 15-65	Criminal Assessment Schedules
705 ILCS 135/15-70	Conditional Assessments

Act 405 Juvenile Court Act of 1987

705 ILCS 405/3-21(6); 405/3-24(7) 405/4-18(6) 405/4-21(7)	Juvenile Supervision Fee
705 ILCS 405/5-615(10); 405/5-715(5)	Juvenile Probation Fee
705 ILCS 405/5-710(9)	Juvenile STD Cost
705 ILCS 405/6-9(1); 405/6-10; 405/6-7(1)	Juvenile Support
705 ILCS 405/6-9(1) 405/6-10; 405/6-7(1)	Juvenile Support Detention
705 ILCS 405/6-9(1); 405/6-10; 405/6-7(1)	Juvenile Representation (Attorney Fee)

Chapter 710 Alternative Dispute Resolution

Act 20 Illinois Not-For-Profit Dispute Resolution Center Act

710 ILCS 20/3	Dispute Resolution Fee
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Chapter 720 Criminal Offenses

Act 5 Criminal Code of 1961

720 ILCS 5/11-1.10(e)	HIV Test Cost
720 ILCS 5/12-5.2(e)	Property Improvement Account
720 ILCS 5/12-5.2(g)	Property Improvement Fee
720 ILCS 5/26-1(e)	Disorderly
720 ILCS 5/29A-4(a)	Corporate Crime Penalty
720 ILCS 5/49-1	Flag Desecration

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Chapter 720 Criminal Offenses (Continued)

	Act 550 Cannabis Control Act
720 ILCS 550/4(a)	Civil Law Violation Fine – Possession Of Cannabis
720 ILCS 550/8	Assessment for Plant Eradication
720 ILCS 550/10.1; 550/10.2	Drug Fine Cannabis
	Act 570 Illinois Controlled Substances Act
720 ILCS 570/411.1; 570/413	Drug Fine Controlled Substances
	Act 600 Drug Paraphernalia Control Act
720 ILCS 600/3.5(c)	Civil Law Violation Fine – Possession Of Drug Paraphernalia
	Act 646 Methamphetamine Control and Community Protection Act
720 ILCS 646/75; 646/95	Drug Fine Methamphetamine
720 ILCS 646/90	Methamphetamine Restitution
	Act 675 Prevention of Tobacco Use by Minors and Sale and Distribution of Tobacco Products Act
720 ILCS 675/2	Minors Tobacco Fine

Chapter 725 Criminal Procedure

	Act 5 Code of Criminal Procedure of 1963
725 ILCS 5/110-7(a)	Bail Bond Deposit
725 ILCS 5/110-7(f)	Bail Bond Return
725 ILCS 5/110-7(g)	Bail Bond Forfeiture
725 ILCS 5/110-7(h)	Bail Bond Judgment Entered
725 ILCS 5/110-7(i)	FTA Warrant Fee
725 ILCS 5/110-10(b)(14.1)	Pretrial Home Monitoring (alcohol and drug)
725 ILCS 5/110-10(b)(14.2)	Pretrial Home Monitoring (non alcohol and drug)
725 ILCS 5/110-17	Unclaimed Property
725 ILCS 5/113-3.1	PD Reimbursement
725 ILCS 5/124A-5	Costs of Prosecution
725 ILCS 5/124B-170(b) and (c)	Property Forfeiture

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Chapter 730 Corrections(Continued)

730 ILCS 150/10	Act 150 Sex Offender Registration Act Sex Offender Registration Fine
730 ILCS 154/60	Act 154 Murderer and Violent Offender Against Youth Registration Act Violent Offender Against Youth Fine
730 ILCS 185/10	Act 185 Emergency Services Response Reimbursement for Criminal Convictions Act Arson ER Reimbursement

Chapter 735 Civil Procedure

735 ILCS 5/2-1004A; Sup. Ct. Rule 93	Act 5 Code of Civil Procedure Mandatory Arbitration Rejection Fee
735 ILCS 5/2-1009A	Mandatory Arbitration Filing Fee
735 ILCS 5/2-1011	Civil Escrow Account
735 ILCS 5/2-1105	Jury Fee (Six Person)
735 ILCS 5/4-124	Livestock Cost
735 ILCS 5/12-655	Foreign Judgment Clerk's Fee
735 ILCS 5/15-1504.1(a)	Foreclosure Prevention Program Fee
735 ILCS 5/15-1504.1(a-5)	Foreclosure Prevention Program Graduated Fee
735 ILCS 5/15-1507.1	Abandoned Residential Property Municipality Relief Fee Judicial Sale Fee

Chapter 740 Civil Liabilities

740 ILCS 40/7	Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds
740 ILCS 105/5; 105/6	Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds

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Chapter 750 Families

750 ILCS 5/507	Act 5 Illinois Marriage and Dissolution of Marriage Act
750 ILCS 5/705(6)	Child Support Payment
	Public Aid Child Support Fee
	(Filing fees/costs not required)
750 ILCS 5/709-712)	Maintenance and Child Support Payments
750 ILCS 5/710 (c) and (e)	Arrearage Penalty (Child Support 2%)
	(counties certified under 709-712)
750 ILCS 5/711(a)	Child Support Fee (counties certified under 709- 712)
750 ILCS 5/713	Body Attachment Escrow (Child Support)

Act 50 Adoption Act

750 ILCS 50/12a	Putative Father Clerk's Fee (Notice to putative father)
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Act 60 Illinois Domestic Violence Act of 1986

750 ILCS 60/202(b)	Order of Protection Fees
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Chapter 755 Estates

	Act 5 Probate Act of 1975
755 ILCS 5/11-11	Minor Guardianship Clerk's Fee (no cost in certain guardianship of minor proceedings)
755 ILCS 5/11a-13	Guardianship Clerk's Fee (no cost in certain guardianship proceedings)

Chapter 765 Property

	Act 835 Cemetery Protection Act
765 ILCS 835/1	Cemetery Protection Fines

	Act 1020 Estrays and Lost Property Act
765 ILCS 1020/31	County Clerk's Fee (lost goods)

	Act 1026 Revised Uniform Unclaimed Property Act
765 ILCS 1026/15-101	Unclaimed Property

Chapter 770 Liens

	Act 55 Liens Against Railroads Act
770 ILCS 55/4	Railroad Liens Clerk's Fee

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	<u>Chapter 815 Business Transactions</u>
815 ILCS 175/15-90	Act 175 Illinois Loan Brokers Act of 1995 Loan Brokers Fine
815 ILCS 307/10-90	Act 307 Illinois Business Brokers Act of 1995 Business Brokers Fine
815 ILCS 602/5-135	Act 602 Business Opportunity Sales Law of 1995 Business Opportunity Sales Fine
	<u>Chapter 820 Employment</u>
820 ILCS 405/2101	Act 405 Unemployment Insurance Act Unemployment Insurance Fine
	<u>Illinois Supreme Court Rules</u>
Supreme Court Rule 40	Marriage Fee
Supreme Court Rules 284 and 289	Small Claim Service Fee
Supreme Court Rule 285	Small Claim Jury Fee
Supreme Court Rule 529(a), 556(a), 530, and 556(a)	Written Pleas of Guilty in Minor Traffic Offenses
Supreme Court Rule 529(b)	Traffic School Fee
Supreme Court Rule 531 and 556(a)	Written Pleas of Guilty in Overweight and Permit Offenses
Supreme Court Rule 588 and 590	Civil Law Violation – No Court Appearance