

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, 2020

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, 2020

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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, 2020, 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, 2020 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, 2020 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, 2021 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.



Chicago, Illinois
May 28, 2021

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

Management's Discussion and Analysis

November 30, 2020

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 41-46), and applicable legal requirements (pages 47-58).

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, 2020, 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, 2020

Financial Highlights

In fiscal years 2020 and 2019 the Clerk of the Court collected approximately \$112,000,000 and \$139,000,000 respectively, in statutory and court ordered fines, fees, penalties, costs, and assessments and distributed approximately \$111,000,000 and \$135,000,000 in 2020 and 2019 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, 2020

	2019	INCREASES	DECREASES	2020
ASSETS				
Cash on Hand - Note 2	\$ 11,610	\$ -	\$ -	\$ 11,610
Cash in Bank	88,010,168	188,299,690	164,590,280	111,719,578
Investments (Certificate of Deposit) - Note 2	37,135,961	254,410	168,017	37,222,354
Total Cash in Depositories	125,146,129	188,554,100	164,758,297	148,941,932
Items Held in Safekeeping	1,542,651	-	-	1,542,651
Securities in Trust	331,500	-	-	331,500
Accounts Receivable-Returned Checks - Note 4	2,992,096	85,553	82,090	2,995,559
Less: Allowance for Uncollectible Receivables - Note 4	(2,693,510)			(2,693,510)
Accounts Receivable-Govt. Agency Billing	335,994	6,762	12,185	330,571
Accounts Receivable-Indigent Person Billing - Note 4	607,291	16,576	8,781	615,086
Less: Allowance for Uncollectible Receivables (Indigent Billing)	(336,995)			(336,995)
Accounts Receivable-Other	322,755	-	-	322,755
Total Accounts Receivable	1,227,631	108,891	103,056	1,233,466
Total Assets	\$ 128,259,521	\$ 188,662,991	\$ 164,861,353	\$ 152,061,159
LIABILITIES				
Clerk Fees	\$ 2,928,539	\$ 2,875,714	\$ 2,400,002	\$ 3,404,251
Fines	2,100	4,000	3,300	2,800
Sheriff's Fees & Fines	300,961	726,173	675,203	351,931
County Criminal Fines	3,543	58,414	62,090	(133)
Bond Forfeitures - County	196,707	86,405	190,111	93,001
State's Attorney Fee	120,274	425,375	426,611	119,038
Filing Fees	5,316,989	49,847,026	50,057,929	5,106,086
Clerk's Cost	238,665	2,128,063	2,487,574	(120,846)
Document Storage Fund	702,332	6,699,784	6,779,658	622,458
Court Automation Fund	699,775	7,399,831	7,318,242	781,364
Dispute Resolution Fund	14,718	128,942	124,383	19,277
Law Library Fund	330,406	3,426,346	3,429,223	327,529
Children's Waiting Room Fund	10,483	1,585	(27)	12,095
Operation and Administrative Fund	274,558	896,599	717,195	453,962
Electronic Citation Fund	2,686	675,995	633,576	45,105
County General Fund	188,748	7,185,885	6,711,890	662,743
Arrestee's Medical Costs Fund	(2,403)	16,099	17,854	(4,158)
Bail Bond Cost	(72,550)	439,459	667,581	(300,672)
Interest Due to County	946,881	466,711	308,265	1,105,327
Child Support Grant	31,495	491,876	370,332	153,039
Public Safety Fund	29,101	525,395	539,076	15,420
County Health Fund	8,914	108,582	113,787	3,709
Criminal Penalty Fee	2,747	-	-	2,747
Other County Revenue	5,275	224,889	188,899	41,265
Adult Probation	18,875	9,336	2,859	25,352
Probation and Court Services Fund	4,405	358,490	340,469	22,426
Juvenile Probation Fee	-	-	-	-
Starting Banks	11,610	-	-	11,610
Due to Cook County	12,315,834	85,206,974	84,566,082	12,956,726

- 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, 2020

	2019	INCREASES	DECREASES	2020
Liabilities (Continued)				
State Treasurer (Include Driver's Education Fund)	\$ 740,812	\$ 7,389,008	\$ 7,755,893	\$ 373,927
Bond Forfeiture - State	-	-	-	-
Drug Assessment Fines	(54,502)	46,107	53,598	(61,993)
Violent Crime Act	19,614	450,732	406,266	64,080
Trauma Center Fund	13,858	363,479	394,532	(17,195)
Domestic Violence Shelter & Service Fund	23	10,965	12,968	(1,980)
Domestic Violence Surveillance Fund	-	209	300	(91)
Domestic Battery Fine	164	526	565	125
Sexual Assault Services Fund	794	630	599	825
Sex Offender Registration Fund	-	-	-	-
Sex Offender Investigation Fund	2,476	2,851	3,175	2,152
State Offender DNA Identification System Fund	59,357	126,255	163,097	22,515
Transportation Safety Highway Hire-Back Fund	4,798	2,183	2,534	4,447
LEADS Maintenance Fund	6,491	68,350	99,398	(24,557)
Conviction Surcharge Fund	-	235,639	221,085	14,554
Traffic and Criminal Conviction Surcharge Fund	(53,164)	868,193	771,436	43,593
Child Sexual Abuse Fund	1,852	-	25	1,827
Youth Drug Abuse Prevention Fund	(542)	3,720	3,520	(342)
Fire Prevention Fund	3,213	40,039	34,689	8,563
Fire Truck Revolving Loan Fund	8,438	15,723	23,891	270
Illinois Animal Abuse Fund	-	-	-	-
Prisoner Review Board Vehicle and Equipment Fund	8,211	15,201	14,117	9,295
Roadside Memorial Fund	6,169	29,341	35,582	(72)
Performance-enhancing Substance Testing Fund	(865)	56	56	(865)
State Police Services Fund	4,333	14,709	19,677	(635)
Drug Traffic Prevention Fund	(1,264)	1,221	1,459	(1,502)
State Police Operations Assistance Fund	32,572	496,498	394,935	134,135
Foreclosure Prevention Program Fund	96,681	1,670,924	1,717,668	49,937
Abandoned Residential Property Program Fund	213,865	40,841	254,216	490
Department of Natural Resources	73	6,063	4,803	1,333
Payable to the State of Illinois	1,113,457	11,899,463	12,390,084	622,836
Municipalities-1st Dist. Chicago	222,470	1,646,296	1,376,918	491,848
Payable to the City of Chicago	222,470	1,646,296	1,376,918	491,848
Municipalities-Villages	951,830	7,323,264	6,059,963	2,215,131
Other Agencies	977,055	453,275	137,419	1,292,911
Bond Forfeiture - Other Agencies	-	-	-	-
State Police Streetgang-Related Crime Fund	589	190	285	494
State Police Road Fund	59,928	97,651	133,286	24,293
Cannabis Control Act	1,843	16,691	12,410	6,124
Marriage Fund	-	-	-	-
Laboratory Drug Testing	(18,077)	12,835	13,907	(19,149)
Marriage Fund	7,566	22,811	30,500	(123)
Illinois Commerce Commission	279	1,483	1,685	77
Child Advocacy Center	24,942	128,693	153,858	(223)
Payable to Other Agencies	2,005,955	8,056,893	6,543,313	3,519,535
Cash Bond-Control	40,591,945	42,436,767	21,584,545	61,444,167
Court Ordered Deposits	65,265,365	14,938,411	13,149,782	67,053,994
Deposits of Bail Securities	540,926	171,971	195,246	517,651
Forgery-Control	3,411	-	-	3,411
Imprest-Control	-	16,576,138	16,576,138	-
Control Accounts	2,899,657	1,576,897	1,089,848	3,386,706
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	355,653	1,016,371	981,764	390,260
Trust and Other Fund Balances	111,318,868	76,716,555	53,577,323	134,458,100
Allowance for Uncollectible Receivables	(3,030,505)	-	-	(3,030,505)
Due to Various Government Entities	3,848,641	1,847,984	2,868,886	2,827,739
Miscellaneous	464,801	47,575	297,496	214,880
Total Liabilities	\$ 128,259,521	\$ 185,421,740	\$ 161,620,102	\$ 152,061,159

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, 2020

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, 2020

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 \$111,719,578 and \$37,222,354 respectively, for a combined total of \$148,941,932 at November 30, 2020. The Clerk of the Court also held \$11,610 in change funds. The related bank balance (including certificates of deposit) was \$163,530,982. 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, 2020

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, 2020, 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 March 8, 2021, previously reported claims of disputed fees collected have been settled.

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, 2020

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$55,790,667.00
<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	\$7,399,831.00
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND		\$1,017,271.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$6,699,784.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$896,599.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$687,719.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$466,711.00	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$906,275.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$1,372,986.00

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL **\$73,864,857.00**

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

Report J
Annual Financial Report

Year Ended November 30, 2020

PART II - COST OF OPERATING CLERK'S OFFICE

The Circuit Clerk Audit Guidelines (revision November 2020) 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		\$70,694,360.28
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	1,479
	(ii) PART TIME:	0

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

SECTION A (1,2) TOTAL **\$70,799,360.28**

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	\$5,463,057.09
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL **\$5,463,057.09**

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	\$1,145,277.61
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL **\$1,145,277.61**

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND	\$4,179,184.58
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL **\$4,179,184.58**

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL **\$208,907.53**

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 **\$181,351.47**

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 **\$7,011,023.00**

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL **\$88,988,161.56**

Report J
Annual Financial Report

Year Ended November 30, 2020

**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.)	\$906,275.00	
		SECTION A TOTAL \$321,297,607.00
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit.)	\$320,391,332.00	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	\$2,957,764.00	
b. DRUG FINES	\$8,434.00	
c. CRIME LABORATORY FUND	\$12,835.00	
d. CRIME LABORATORY DUI FUND	\$12,886.00	
e. OTHER	\$6,169,790.00	
	SUBTOTAL 1-a,b,c,d,e	\$9,161,709.00
1.1) DRUG TASK FORCE		\$0.00
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)		
a. ALL EXCEPT DRUG FINES	\$17,073.00	
b. DRUG FINES	\$0.00	
c. OTHER	\$550.00	
	SUBTOTAL 2-a,b,c	\$17,623.00
		TOTAL \$9,179,332.00

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

3) COUNTY		
a. CRIMINAL FINES	\$159,047.00	
b. TRAFFIC FINES	\$2,119,475.00	
c. DRUG FINES	\$17,828.00	
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)	\$7,011,023.00	
	SUBTOTAL 3-a,b,c,d,e,f,g	\$9,307,373.00
* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C		
		SUBTOTAL SECTION B (1,1.1,2,3) \$18,486,705.00
		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
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B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES (Continued)

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$6,063.00
2. ROAD FUND (OVERWEIGHTS)	\$97,651.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$1,221.00
5. STATE CRIME LABORATORY FUND	\$0.00
6. STATE POLICE DUI FUND	\$42,381.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$492,240.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$1,452,296.00
9. DRIVERS EDUCATION FUND	\$349,998.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$11,509.00
11. DRUG TREATMENT FUND	\$46,107.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$625.00
14. TRAUMA CENTER FUND	\$363,479.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$58,714.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$1,184,509.00
17. GENERAL REVENUE FUND	\$600,798.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$3,720.00
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	\$12,789.00
36. FIRE PREVENTION FUND	\$48,271.00
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	\$17,985.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$126,255.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$10.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$1,095,671.00
45. LUMP SUM SURCHARGE*	\$242,329.00

SUBTOTAL 4 (1-45) \$6,254,621.00

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) \$18,486,705.00
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) \$6,254,621.00

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	\$15,623.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$200,062.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$416,032.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$1,408.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$13,743.00
63. ROADSIDE MEMORIAL FUND	\$29,341.00
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$7,240.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$2,851.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$496,498.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$190.00
72. STATE POLICE VEHICLE FUND	\$0.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$1,785.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$0.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$1,043.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
78. STATE POLICE SERVICES FUND	\$72,149.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$379,142.00
80. GUARDIANSHIP AND ADVOCACY FUND	\$446,406.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$416,661.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$0.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$1,582,414.00
85. GEORGE BAILEY MEMORIAL FUND	\$0.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$3,676.00
87. COMMERCE COMMISSION PUBLIC UTILITY FUND	\$0.00
88. SCOTT'S LAW FUND	\$8,756.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$193,840.00

SUBTOTAL 4 (46-999) \$4,288,860.00

SUBTOTAL 4 (1-999) \$10,543,481.00

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$29,030,186.00

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		\$425,325.00	
(b) RECORDS AUTOMATION FUND		\$84,037.00	
	SUBTOTAL (1-a,b)		\$509,362.00
2. SHERIFF			
(a) FEES (e.g. SERVICE OF PROCESS*)		\$519,749.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY		\$0.00	
	SUBTOTAL (2-a,b)		\$519,749.00
3. COUNTY LAW LIBRARY FUND			\$3,426,346.00
4. MARRIAGE FUND OF THE CIRCUIT COURT			\$22,811.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM			\$287,811.00
6. COURT-APPOINTED COUNSEL:			
(a) DEFENSE COUNSEL		\$0.00	
(b) JUVENILE REPRESENTATION		\$0.00	
	SUBTOTAL (6 -a,b)		\$0.00
7. COURT-APPOINTED COUNSEL:			
STATE APPELLATE DEFENDER			\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE			\$0.00
9. PROBATION AND COURT SERVICES FUND			\$367,826.00
10. DISPUTE RESOLUTION FUND			\$128,942.00
11. MANDATORY ARBITRATION FUND			
(a) ARBITRATION FEE		\$1,335,005.00	
(b) REJECTION OF AWARD		\$467,238.00	
	SUBTOTAL (11-a,b)		\$1,802,243.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE			\$0.00
13. ELECTRONIC MONITORING DEVICE FEE			
(a) SUBSTANCE ABUSE SERVICES FUND		\$0.00	
(b) WORKING CASH FUND		\$0.00	
	SUBTOTAL (13-a,b)		\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)			\$0.00
15. COUNTY HEALTH FUND			\$108,582.00
16. TRAFFIC SAFETY PROGRAM SCHOOL			\$1,046,420.00
17. COUNTY JAIL MEDICAL COSTS FUND			\$16,099.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND			\$200.00
19. DOMESTIC RELATIONS LEGAL FUND			\$0.00
20. CHILDREN'S WAITING ROOM FUND			\$400,019.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND			\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES			
23. CHILDREN'S ADVOCACY CENTER			\$128,793.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)			\$0.00
25. DRUG COURT			\$34,492.00
26. JUDICIAL FACILITIES FEE			\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT			\$63,499.00
28. YOUTH DIVERSION PROGRAM			\$8,898.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND			\$78,245.00
30. COUNTY DRUG ADDICTION SERVICES			\$465.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.			\$21,465.00

SECTION C TOTAL **\$8,972,267.00**
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)		\$108,817.00
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		\$3,887,907.04
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$493,698.07
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$3,046,780.00	
b. FROM ALL OTHER CASE CATEGORIES	\$9,769,590.00	
	SUBTOTAL (6-a,b)	\$12,816,370.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$17,340,034.00	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$17,340,034.00
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.)		\$0.00

SECTION D TOTAL **\$34,646,826.11**
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 13)	\$321,297,607.00
SECTION B TOTAL (FROM PAGE 15)	\$29,030,186.00
SECTION C TOTAL (FROM PAGE 16)	\$8,972,267.00
SECTION D TOTAL (FROM PAGE 17)	\$34,646,826.11
	\$393,946,886.11

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	\$41,930.13
501220 - Overtime Compensation	\$5,373,712.96
501520 - Social Security Medicare	\$932,859.30
501540 - Worker's Compensation	\$602,940.00
501600 - Group Life Insurance	\$134,208.00
501620 - Group Health Insurance	\$13,737,360.00
501650 - Group Dental Insurance	\$495,408.00
501670 - Unemployment	\$46,356.00
501700 - Vision Care	\$115,788.00
501716 - Group Pharmacy Insurance	\$4,397,256.00
501771 - Seminar For Professional Employees	\$3,078.56
501791 - Prof/Tech Membership Fees	\$9,291.50
501806 - Training Program Staff Personnel	\$3,235.10
501835 - Transportation and Travel Expenses	\$3,985.49
520095 - Transport Services	\$0.00
520149 - Communication Services	\$35,605.97
520265 - Postage Expenses	\$95,045.50
520485 - Graphics and Reproduction Services	\$69,503.37
520609 - Advertising and Promotions	\$116,900.18
520725 - Loss and Valuation	\$16,902.00
521005 - Professional Legal Expenses	\$29,672.75
530606 - Office Supplies	\$96,444.27
530641 - Books Periodicals and Publications Expense	\$4,900.00
530647 - County Wide Lexis-Nexis Contract	\$10,513.00
530785 - Medical, Dental and Laboratory Supplies	\$0.00
531690 - Micro Computer Supplies	\$18,853.01
540131 - Repair Office Equipment	\$1,964,800.47
540136 - Wkng Cap - Maintenance of Data Processing Equipment	\$1,160.00
540137 - Maintenance and Repair Data	\$175,391.58
540147 - Operation of Auto Equipment	\$1,909.44
540150 - Other Maintenance Services	\$13,589.70
540245 - Automotive Operations and Maintenance	\$4,035.00
540345 - Property Maintenance and Operations	\$3,196,679.74
550012 - Rental Office Equipment	\$3,201.68
550029 - Countywide Office and Data Processing Equipment Rental	\$195,600.00
550131 - Rent - Office Facility	\$0.00
560100 - Property Maintenance Expenditure	\$14,953.54

ATTACHMENT A TOTAL

\$31,963,070.24

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	\$ 292,472.00	\$ -	\$ -	\$ -	\$ 11,626.00	\$ 304,098.00
Alsip	54,178.00	-	-	-	4,367.00	58,545.00
Barrington	98,691.00	-	-	-	7,332.00	106,023.00
Barrington Hills	29,709.00	-	-	-	616.00	30,325.00
Bartlett	69,607.00	-	-	-	5,051.00	74,658.00
Bedford Park	24,052.00	-	-	-	2,134.00	26,186.00
Bellwood	35,106.00	-	-	-	4,785.00	39,891.00
Berkeley	16,185.00	-	-	-	1,524.00	17,709.00
Berwyn	67,458.00	-	-	-	12,268.00	79,726.00
Blue Island	27,921.00	-	-	-	4,134.00	32,055.00
Bridgeview	31,155.00	-	-	-	2,169.00	33,324.00
Broadview	123,657.00	-	-	-	2,674.00	126,331.00
Brookfield	20,039.00	-	-	-	1,754.00	21,793.00
Burbank	64,939.00	-	-	-	3,750.00	68,689.00
Burnham	6,925.00	-	-	-	890.00	7,815.00
Burr Ridge	782.00	-	-	-	265.00	1,047.00
Buffalo Grove	1,885.00	-	-	-	794.00	2,679.00
Calumet City	58,731.00	-	-	-	5,475.00	64,206.00
Calumet Park	5,327.00	-	-	-	339.00	5,666.00
City of Chicago	1,653,635.00	513.00	-	-	222,003.00	1,876,151.00
Chicago Heights	45,239.00	-	-	-	13,872.00	59,111.00
Chicago Ridge	90,802.00	-	-	-	3,184.00	93,986.00
Country Club Hills	19,391.00	-	-	-	1,766.00	21,157.00
Countryside	29,858.00	-	-	-	1,822.00	31,680.00
Cicero	192,631.00	-	-	-	19,123.00	211,754.00
Crestwood	12,133.00	-	-	-	1,219.00	13,352.00
Des Plaines	64,631.00	-	-	-	5,557.00	70,188.00
Dixmoor	2,626.00	-	-	-	327.00	2,953.00
Dolton	32,076.00	-	-	-	2,337.00	34,413.00
East Hazelcrest	132,824.00	-	-	-	450.00	133,274.00
Elgin	2,849.00	-	-	-	2,018.00	4,867.00
Elk Grove Village	194,147.00	-	-	-	7,930.00	202,077.00
Elmwood Park	20,985.00	-	-	-	4,093.00	25,078.00
Evergreen Park	198,194.00	-	-	-	10,833.00	209,027.00
Evanston	264,968.00	-	-	-	11,055.00	276,023.00
Ford Heights	468.00	-	-	-	1,083.00	1,551.00
Forest Park	25,415.00	1,250.00	-	-	3,645.00	30,310.00
Forest View	10,719.00	-	-	-	2,248.00	12,967.00
Franklin Park	35,270.00	-	-	-	7,425.00	42,695.00
Flossmoor	13,960.00	-	-	-	1,063.00	15,023.00
Glencoe	19,029.00	-	-	-	1,461.00	20,490.00
Glenview	62,975.00	-	-	-	6,138.00	69,113.00
Glenwood	6,477.00	-	-	-	755.00	7,232.00
Golf	237.00	-	-	-	2.00	239.00
Hanover Park	30,885.00	-	-	-	8,937.00	39,822.00
Harper College	1,619.00	-	-	-	24.00	1,643.00
Harwood Heights	23,773.00	-	-	-	1,990.00	25,763.00
Harvey	138,654.00	-	-	-	1,361.00	140,015.00

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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			Other	Totals
	Except Drug	Drug	Lab	Lab DUI		
Hazelcrest	14,239.00	-	-	-	458.00	14,697.00
Hickory Hills	27,248.00	-	-	-	1,612.00	28,860.00
Hillside	44,754.00	-	-	-	2,583.00	47,337.00
Hinsdale	122.00	-	-	-	572.00	694.00
Hoffman Estates	156,748.00	-	-	-	7,204.00	163,952.00
Hodgkins	10,240.00	-	-	-	3,795.00	14,035.00
Hometown	9,985.00	-	-	-	558.00	10,543.00
Homewood	43,068.00	-	-	-	5,512.00	48,580.00
Indian Head Park	20,892.00	-	-	-	2,273.00	23,165.00
Inverness	3,723.00	-	-	-	56.00	3,779.00
Justice	24,405.00	-	-	-	3,432.00	27,837.00
Kenilworth	1,632.00	-	-	-	46.00	1,678.00
LaGrange	13,558.00	-	-	-	415.00	13,973.00
LaGrange Park	21,273.00	-	-	-	1,680.00	22,953.00
Lansing	59,255.00	-	-	-	1,448.00	60,703.00
Lemont	54,729.00	-	-	-	2,928.00	57,657.00
Lincolnwood	68,241.00	-	-	-	3,082.00	71,323.00
Lyons	45,390.00	-	-	-	3,418.00	48,808.00
Lynwood	12,090.00	-	-	-	1,792.00	13,882.00
Maywood	24,002.00	-	-	-	2,683.00	26,685.00
Maywood Park District	2,077.00	-	-	-	-	2,077.00
Markham	11,274.00	-	-	-	1,496.00	12,770.00
Matteson	56,516.00	-	-	-	3,544.00	60,060.00
Melrose Park	18,612.00	-	-	-	5,148.00	23,760.00
Memorial Park	758.00	-	-	-	-	758.00
McCook	29,046.00	-	-	-	1,146.00	30,192.00
Merrionette Park	11,258.00	-	-	-	362.00	11,620.00
Midlothian	49,898.00	-	-	-	2,648.00	52,546.00
Mt Prospect	123,898.00	-	-	-	9,963.00	133,861.00
Moraine Valley	158.00	-	-	-	2.00	160.00
Morton Grove	103,692.00	-	-	-	1,923.00	105,615.00
Niles	234,034.00	-	-	-	5,923.00	239,957.00
Northbrook	81,026.00	-	-	-	4,063.00	85,089.00
Northfield	43,775.00	-	-	-	1,746.00	45,521.00
North Riverside	37,460.00	-	-	-	2,903.00	40,363.00
Northlake	203,857.00	-	-	-	2,300.00	206,157.00
Norridge	18,731.00	-	-	-	1,267.00	19,998.00
Oak Forest	22,027.00	-	-	-	2,782.00	24,809.00
Oak Park	53,965.00	-	-	-	4,446.00	58,411.00
Oak Lawn	248,654.00	-	-	-	19,098.00	267,752.00
Olympia Fields	8,559.00	-	-	-	433.00	8,992.00
Orland Hills	27,490.00	-	-	-	1,044.00	28,534.00
Orland Park	214,850.00	-	-	-	14,983.00	229,833.00
Palatine	238,031.00	-	-	-	8,463.00	246,494.00
Palos Heights	23,148.00	-	-	-	7,169.00	30,317.00
Palos Hills	45,738.00	-	-	-	2,147.00	47,885.00
Palos Park	12,379.00	-	-	-	1,012.00	13,391.00
Park Ridge	66,156.00	-	-	-	3,416.00	69,572.00
Park Forest	38,119.00	-	-	-	4,214.00	42,333.00

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

Report J
Annual Financial Report

Year Ended November 30, 2020

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	9,678.00	-	-	-	469.00	10,147.00
Posen	22,456.00	-	-	-	4,284.00	26,740.00
Praire State College	-	-	-	-	-	-
Prospects Heights	43,175.00	-	-	-	2,825.00	46,000.00
Richton Park	16,821.00	-	-	-	984.00	17,805.00
Riverdale	14,301.00	-	-	-	1,186.00	15,487.00
River Forest	36,654.00	-	-	-	5,891.00	42,545.00
River Grove	16,680.00	-	-	-	5,918.00	22,598.00
Riverside	39,439.00	-	-	-	10,947.00	50,386.00
Rolling Meadows	53,856.00	-	-	-	2,914.00	56,770.00
Rosemont	58,120.00	-	-	-	8,816.00	66,936.00
Robbins	3,511.00	-	-	-	154.00	3,665.00
Sauk Village	5,637.00	-	-	-	1,570.00	7,207.00
Schaumburg	234,762.00	-	-	-	15,123.00	249,885.00
Schiller Park	65,761.00	-	-	-	9,518.00	75,279.00
South Barrington	49,295.00	-	-	-	1,707.00	51,002.00
South Chicago Hts	18,364.00	-	-	-	625.00	18,989.00
South Holland	49,313.00	-	-	-	1,897.00	51,210.00
South Sub College	544.00	-	-	-	40.00	584.00
Steger	9,432.00	-	-	-	490.00	9,922.00
Stickney	278,464.00	-	-	-	3,230.00	281,694.00
Stone Park	23,071.00	-	-	-	784.00	23,855.00
Skokie	67,703.00	13.00	-	-	9,343.00	77,059.00
Streamwood	52,062.00	-	-	-	4,606.00	56,668.00
Summit	83,547.00	300.00	-	-	5,960.00	89,807.00
Thorton	5,334.00	-	-	-	144.00	5,478.00
Tinley Park	47,323.00	-	-	-	6,760.00	54,083.00
Western Springs	12,956.00	-	-	-	2,019.00	14,975.00
Westchester	21,632.00	-	-	-	2,279.00	23,911.00
Wheeling	229,022.00	-	-	-	11,611.00	240,633.00
Wilmette	36,133.00	-	-	-	3,185.00	39,318.00
Winnetka	29,023.00	-	-	-	1,286.00	30,309.00
Willow Springs	18,352.00	-	-	-	387.00	18,739.00
Worth	90,573.00	-	-	-	4,302.00	94,875.00
School Zone 65	-	-	-	-	50.00	50.00
School Zone 143.5	-	-	-	-	50.00	50.00
School Zone 147	-	-	-	-	50.00	50.00
School Zone 150	-	-	-	-	100.00	100.00
School Zone 159	-	-	-	-	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, 2020

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 167	-	-	-	-	50.00	50.00
School Zone 200	-	-	-	-	50.00	50.00
Unknown School Zone	-	-	-	-	50.00	50.00
Township of Bloom	328.00	-	-	-	-	328.00
Township of Bremen	1,022.00	-	-	-	-	1,022.00
Township of Calumet	31.00	-	-	-	-	31.00
Township of Elk Grove	295.00	-	-	-	-	295.00
Township of Hanover	668.00	-	-	-	-	668.00
Township of Lemont	1,390.00	-	-	-	-	1,390.00
Township of Leyden	1,509.00	-	-	-	-	1,509.00
Township of Lyons	1,103.00	-	-	-	-	1,103.00
Township of Maine	1,174.00	-	-	-	-	1,174.00
Township of Northfield	1,187.00	-	-	-	-	1,187.00
Township of Norwood Park	257.00	-	-	-	-	257.00
Township of Orland	1,220.00	-	-	-	-	1,220.00
Township of Palatine	1,656.00	-	-	-	-	1,656.00
Township of Palos	1,195.00	-	-	-	-	1,195.00
Township of Proviso	101.00	-	-	-	-	101.00
Township of Rich	443.00	-	-	-	-	443.00
Township of Schaumburg	590.00	-	-	-	-	590.00
Township of Stickney	536.00	-	-	-	-	536.00
Township of Thornton	614.00	-	-	-	-	614.00
Township of Wheeling	487.00	-	-	-	-	487.00
Township of Worth	784.00	-	-	-	-	784.00
Burlington Northern	60.00	-	-	-	2.00	62.00
Chicago State University	315.00	-	-	-	40.00	355.00
Forest Preserve	2,483.00	-	-	-	733.00	3,216.00
Northeastern University	403.00	-	-	-	-	403.00
Northwest University	127.00	-	-	-	-	127.00
Northeastern Illinois Crime Lab	-	-	602.00	964.00	-	1,566.00
Metra	24,182.00	-	-	-	1,046.00	25,228.00
Illinois Comm.	1,275.00	-	-	-	-	1,275.00
Oak Forest Hospital	4.00	-	-	-	60.00	64.00
Water Reclamation District	353.00	-	-	-	6.00	359.00
University of IL Chicago	6,078.00	-	-	-	1,621.00	7,699.00
University of Chicago	2,326.00	-	-	-	162.00	2,488.00
Illinois Central Railroad	163.00	-	-	-	8.00	171.00
Union Pacific	105.00	-	-	-	-	105.00
SUBTOTALS	\$8,833,527.00	\$2,076.00	\$602.00	\$964.00	\$710,238.00	\$9,547,407.00
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						

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, 2020

ATTACHMENT C

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

DESCRIPTION	AMOUNT
SUPERVISION	\$111,345.00
DUI 100	\$348,488.00
DUI 200	\$90,604.00
ELECTRONIC CITATION	\$80,676.00
CONTROL SUBSTANCE EMERGENCY RESPONSE	\$2,287.00
EMERGENCY RESPONSE CRIMINAL PENALTY	\$532.00
METH EMERGENCY RESPONSE FINE 1ST (2255)	\$1,205.00
YOUTH PEER JURY	\$10,344.00
ADDITIONAL CHILD PRNOGRAPHY	\$1,105.00
ELECTRONIC MONITORING DEVICE FEE	\$30.00
QUASI-CRIMINAL COMPLAIN CONVICTION	\$106.00
RECORD SEARCH	\$117,720.00
COLLECTION FEE ALLIANCE ONE	\$84,634.00
COOK COUNTY GENERAL FUND	\$6,161,947.00
ATTACHMENT C TOTAL	<u><u>\$7,011,023.00</u></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, 2020

ATTACHMENT D

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

DESCRIPTION	AMOUNT
	\$0.00
	\$0.00
ATTACHMENT D TOTAL	<u>\$0.00</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, 2020

ATTACHMENT E

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

DESCRIPTION	AMOUNT
RETURNED CHECK CONTROL	\$4,889.00
INDIGENT PERSON CONTROL	\$16,576.00
GOVERNMENT AGENCY BILLING CONTROL	\$0.00
ATTACHMENT E TOTAL	<u>\$21,465.00</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, 2020

ATTACHMENT F

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

DESCRIPTION	AMOUNT
ATTACHMENT F TOTAL	<u><u>\$0.00</u></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, 2020

	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%	25,058,415			
AMALGAMATED BANK, NEW IMPREST ACCOUNT, @0.00%	-			
AMALGAMATED BANK, INTEREST ESCROW ACCOUNT, @ 0.00%	734,236			
AMALGAMATED BANK, RETURNED CHECK ACCOUNT, @ 0.00%	27,239			
AMALGAMATED BANK, PROFESSIONAL BONDSMEN ACCOUNT, @ 0.00%	186,151			
AMALGAMATED BANK, OPERATION & ADMINISTRATIVE FUND ACCOUNT, @ 0.00%	323,410			
SEAWAY BANK, FINES AND FEES ACCOUNT RECEIVABLE ACCOUNT @ 0.10%	<u>2,018</u>			
TOTAL MISCELLANEOUS ACCOUNTS				<u>26,334,880</u>
<u>CIVIL DIVISION:</u>				
AMALGAMATED BANK, CIVIL ACCOUNT, @ 0.00%	1,849,432			
UNITED FIDELITY BANK, COURT ORDERED DEPOSIT ACCOUNT, @ 0.05%			<u>2,955,053</u>	
TOTAL CIVIL DIVISION DEPOSITS				<u>4,804,485</u>
<u>CRIMINAL DIVISION:</u>				
AMALGAMATED BANK, FEE ACCOUNT, @ 0.0%	529,938			
TOTAL CRIMINAL DIVISION DEPOSITS				529,938
<u>TRAFFIC DIVISION:</u>				
AMALGAMATED BANK, FEE ACCOUNT, @ 0.00%	3,140,820			
SEAWAY BANK, NEW SPECIAL ESCROW ACCOUNT, @ 0.26%	<u>103,103</u>			
TOTAL TRAFFIC DIVISION DEPOSITS				<u>3,243,923</u>
TOTAL FIRST MUNICIPAL DISTRICT DEMAND DEPOSITS				<u>34,913,226</u>

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

Consolidated Districts and Divisions

Schedule of Depositories

November 30, 2020

	Demand Deposits	Time Deposits	Trust Deposits (Demand And Time Deposits)	Total
<u>TIME DEPOSITS AND CERTIFICATES OF DEPOSITS:</u>				
OLD SECOND BANK, @ 0.15%		1,400,000		
OLD SECOND BANK, @ 0.15%		2,000,000		
OLD SECOND BANK, @ 0.15%		1,000,000		
OLD SECOND BANK, @ 0.15%		2,000,000		
OLD SECOND BANK, @ 0.15%		2,000,000		
UNITED FIDELITY BANK, @ 0.45%		1,000,000		
FIRST EAGLE BANK, @ 0.20%		4,600,000		
FIRST EAGLE BANK, @ 0.20%		1,000,000		
FIRST BANK OF HIGHLAND PARK, @ 0.25%		590,000		
FIRST BANK OF HIGHLAND PARK, @ 0.25%		3,000,000		
BELMONT BANK, @ 0.50%		1,000,000		
BELMONT BANK, @ 0.50%		2,000,000		
ASSOCIATED BANK, INSURED PF NOW ACCOUNT @ 0.15%		<u>15,544,052</u>		
TOTAL FIRST MUNICIPAL DISTRICT TIME DEPOSITS AND CERTIFICATES OF DEPOSITS				<u>37,134,052</u>
TOTAL FIRST MUNICIPAL DISTRICT DEMAND DEPOSITS, TIME DEPOSITS, AND CERTIFICATES OF DEPOSIT				<u>72,047,278</u>
<u>SUBURBAN DISTRICTS</u>				
<u>SUBURBAN DISTRICT 2:</u>				
BYLINE BANK, FINES & COSTS ACCOUNT, @ 0.00%	2,098,142			
<u>SUBURBAN DISTRICT 3:</u>				
BYLINE BANK, FINES & COSTS ACCOUNT, @ 0.00%	2,261,753			
<u>SUBURBAN DISTRICT 4:</u>				
MB FINANCIAL BANK, FINES & COSTS ACCOUNT, @ 0.00%	930,086			
<u>SUBURBAN DISTRICT 5:</u>				
BRIDGEVIEW BANK, FINES & COSTS ACCOUNT, @ 0.00%	1,298,970			
<u>SUBURBAN DISTRICT 6:</u>				
UNITED FIDELITY BANK, FINES & COSTS ACCOUNT, @ 0.05%	1,574,559			
<u>Local Debt Recovery:</u>				
AMALGAMATED BANK, FINES & COSTS ACCOUNT, @ 0.00%	<u>56,159</u>			
TOTAL SUBURBAN DISTRICTS DEMAND DEPOSITS				<u>8,219,669</u>

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

Consolidated Districts and Divisions

Schedule of Depositories

November 30, 2020

	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%			31,274	
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.25%			8,506,829	
BYLINE BANK f/k/a NORTH COMMUNITY BANK, TRUST ACCOUNT, @ 0.25%			558,191	
ASSOCIATED BANK, FEE ACCOUNT, @ 0.25%	1,173,648			
TOTAL LAW DIVISION DEPOSITS				<u>10,269,942</u>
<u>COUNTY DIVISION:</u>				
BELMONT BANK, FEE ACCOUNT, @ 0.00%	1,361,111			
TOTAL COUNTY DIVISION DEPOSITS				<u>1,361,111</u>
<u>CHANCERY DIVISION:</u>				
ASSOCIATED BANK, FEE ACCOUNT, @ 0.25%	1,008,321			
ASSOCIATED BANK, REAL ESTATE SURPLUS TRUST ACCOUNT, @ 0.25%			32,045,510	
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.25%			17,595,428	
ASSOCIATED BANK, TRUST ACCOUNT CASE#95CH7661 @ 0.03%			88,302	
BYLINE BANK f/k/a NORTH COMMUNITY BANK, TRUST ACCOUNT, @ 0.25%			862,878	
TOTAL CHANCERY DIVISION DEPOSITS				<u>51,600,439</u>
<u>DOMESTIC RELATIONS DIVISION:</u>				
BELMONT BANK, FEE ACCOUNT, @ 0.00%	654,768			
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.25%			970,154	
BYLINE BANK f/k/a NORTH COMMUNITY BANK, TRUST ACCOUNT, @ 0.25%			54,310	
TOTAL DOMESTIC RELATIONS DIVISION DEPOSITS				<u>1,679,232</u>
<u>PROBATE DIVISION:</u>				
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.25%			3,362,506	
LAKESIDE BANK, FEE ACCOUNT, @ 0.05%	257,952			
TOTAL PROBATE DIVISION DEPOSITS				<u>3,620,458</u>
<u>JUVENILE DIVISION:</u>				
ASSOCIATED BANK, FEE ACCOUNT, @ 0.00%	1,576			
TOTAL JUVENILE DIVISION DEPOSITS				<u>1,576</u>
TOTAL VARIOUS DIVISIONS DEMAND DEPOSITS				<u>68,532,758</u>
<u>CHILD SUPPORT</u>				
<u>CHILD SUPPORT DIVISION:</u>				
AMALGAMATED BANK, TRANSFER ACCOUNT, @ 0.00%				
AMALGAMATED BANK, ENFORCEMENT ACCOUNT, @ 0.00%	142,227			
AMALGAMATED BANK, IMPREST ACCOUNT, @ 0.00%				
TOTAL CHILD SUPPORT DEMAND DEPOSITS				<u>142,227</u>
TOTAL OFFICE OF THE CLERK OF THE CIRCUIT COURT OF COOK COUNTY	\$ 44,777,445	\$ 37,134,052	\$ 67,030,435	\$ 148,941,932

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

Combining Statement of Assets and Liabilities of Agency Fund

November 30, 2020

	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)	72,047,278	8,219,669	68,532,758	142,227	-	-	148,941,932
Items Held in Safekeeping	-	-	1,542,651	-	-	-	1,542,651
Securities in Trust	331,500	-	-	-	-	-	331,500
Accounts Receivable	3,185,849	1,999	760,509	309,686	-	(3,030,505)	1,227,538
Due From Other Districts and Divisions	1,303,568	2,943,959	283,501	-	(4,531,028)	-	-
Total Assets	\$ 76,871,655	\$ 11,171,027	\$ 71,121,869	\$ 452,213	\$ (4,531,028)	\$ (3,030,505)	\$ 152,055,231
Liabilities							
Due to Cook County	\$ 5,907,235	\$ 2,795,418	\$ 4,253,773	\$ 300	\$ -	\$ -	\$ 12,956,726
Due to Other Districts and Divisions	258,734	4,272,268	-	-	(4,531,002)	-	-
Payable to the State of Illinois	263,776	107,694	251,366	-	-	-	622,836
Payable to the City of Chicago	491,848	-	-	-	-	-	491,848
Payable to Other Agencies	1,260,354	2,252,299	980	-	-	-	3,513,633
Trust and Other Fund Balances	66,292,243	1,098,195	66,615,749	451,913	-	-	134,458,100
Allowance for Uncollectible Receivables	-	-	-	-	-	(3,030,505)	(3,030,505)
Due to Various Government Entities	-	2,827,739	-	-	-	-	2,827,739
Miscellaneous	94,297	120,583	-	-	-	-	214,880
Total Liabilities	\$ 74,568,487	\$ 13,474,196	\$ 71,121,868	\$ 452,213	\$ (4,531,002)	\$ (3,030,505)	\$ 152,055,257

Note (1):

Reconciliation to Exhibit C and Exhibit D

Demand Deposits and Time Deposits	\$ 148,941,932
Securities in Trust	\$ 331,500
Total Deposits and Securities Shown Above	\$ 149,273,432
Cash Balances-Revenue Funds per Exhibit C	\$ 22,698,714
Cash and Investment Balances-Trust and Other Funds per Exhibit D	\$ 126,574,718
Total Cash and Investment Balances	\$ 149,273,432

Note (1): As of November 30, 2020 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 30,2020.

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

Year Ended November 30, 2020

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Cash Balances - Revenue Fund - November 30, 2019	\$ 6,209,183	\$ 8,289,373	\$ 4,702,194	\$ 2,354,344	\$ 21,555,094
Receipts:					
Clerk's Fees and Costs (Exhibit C-1)	15,130,628	14,885,847	25,774,192	-	55,790,667
Court Automation Fund	2,547,812	2,777,949	2,074,070	-	7,399,831
Separate Maintenance and Child Support Collection Fund (Exhibit C)	-	-	1,017,271	-	1,017,271
Court Document Storage Fund	1,864,344	2,761,420	2,074,020	-	6,699,784
Circuit Court Clerk Operation and Administrative Fund	247,831	343,605	305,163	-	896,599
Circuit Court Clerk Electronic Citation Fund	128,797	558,922	-	-	687,719
Interest Paid on Accounts	466,711	-	-	-	466,711
Fines, Penalties, Assessment, Charges and Forfeitures:	-	-	-	-	-
Municipalities:	-	-	-	-	-
All Except Drug Fines	1,650,142	1,307,622	-	-	2,957,764
Drug Fines	8,434	-	-	-	8,434
Crime Laboratory Fund	1,140	11,695	-	-	12,835
Crime Laboratory Fund-DUI	-	12,886	-	-	12,886
Other	-	6,169,790	-	-	6,169,790
Townships and Districts:	-	-	-	-	-
All Except Drug Fines	-	17,073	-	-	17,073
Drug Fines	-	-	-	-	-
Other	-	550	-	-	550
County:	-	-	-	-	-
Criminal Fines	59,605	99,442	-	-	159,047
Traffic Fines	537,216	1,582,259	-	-	2,119,475
Drug Fines	-	17,828	-	-	17,828
Other	1,826,101	5,184,922	-	-	7,011,023
State:	-	-	-	-	-
DNR Funds Total	6,063	-	-	-	6,063
Road Fund (Overweights)	-	97,651	-	-	97,651
Drug Traffic Prevention Fund	570	651	-	-	1,221
State Crime Laboratory Fund	-	-	-	-	-
State Police DUI Fund	42,381	-	-	-	42,381
Violent Crime Victims Assistance Fund	128,696	363,544	-	-	492,240
Traffic and Criminal Conviction	774,645	677,651	-	-	1,452,296
Drivers Education Fund	87,842	262,156	-	-	349,998
Domestic Violence Shelter and Service Fund	6,857	4,652	-	-	11,509
Drug Treatment Fund	1,967	44,140	-	-	46,107
Child Abuse Prevention Fund	-	-	-	-	-
Sexual Assault Services Fund	-	625	-	-	625
Trauma Center Fund	197,397	166,082	-	-	363,479
Percentage Distribution: Under \$55 Fund	10,898	47,816	-	-	58,714
Percentage Distribution: \$55 and Over Fund	341,473	843,036	-	-	1,184,509
General Revenue Fund	-	600,798	-	-	600,798
Performance Enhancing Drug	-	-	-	-	-
Youth Drug Abuse Prevention Fund	1,173	2,547	-	-	3,720
Spinal Cord Injury Paralysis Cure Research Trust Fund	3,817	8,972	-	-	12,789
Fire Prevention Fund	8,715	39,556	-	-	48,271
LEADS Maintenance Fund	-	17,985	-	-	17,985
State Offender DNA Identification System Fund	26,090	100,165	-	-	126,255
Domestic Violence Abuser Services Fund	-	10	-	-	10
Abandoned Residential Property Municipality Relief Fund	-	-	1,095,671	-	1,095,671
Lump Sum Surcharge	52,003	190,326	-	-	242,329
Fire Truck Revolving Loan Fund	-	15,623	-	-	15,623
Foreclosure Prevention Program Fund	-	-	200,062	-	200,062
Foreclosure Prevention "Graduated" Fund	-	-	416,032	-	416,032
IL Animal Abuse Fund	-	-	-	-	-
IDOC Parole Division Offender Supervision Fund	-	-	-	-	-
Methamphetamine Law Enforcement Fund	230	1,178	-	-	1,408
Prisoner Review Board Vehicle & Equipment Fund	2,899	10,844	-	-	13,743
Roadside Memorial Fund	556	28,785	-	-	29,341
Sealing Fee (State Police)	-	7,240	-	-	7,240
Secretary of State police DUI Fund	-	-	-	-	-
Sex Offender Investigation Fund	1,474	1,377	-	-	2,851
State Police Operations Assistance Fund	90,678	405,820	-	-	496,498
State Police Streetgang Related Crime Fund	-	190	-	-	190
State Police Vehicle Fund	-	-	-	-	-
Transportation Safety Highway Hire-back Fund	-	1,785	-	-	1,785

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

Year Ended November 30, 2020

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
State (Continued)					
Conservation Police Operations Assistance Fund	-	-	-	-	-
Streetgang	-	-	-	-	-
Prescription Pill and Drug Disposal Fund	-	1,043	-	-	1,043
Criminal Justice Information Projects Fund	-	-	-	-	-
State Police Services Fund	34,517	37,632	-	-	72,149
State Police Merit Board Public Safety Fund	107,699	271,443	-	-	379,142
Guardianship and Advocacy Fund	-	-	446,406	-	446,406
Special Services for Survivors of Human Trafficking F	-	-	-	-	-
Access to Justice Fund	101,597	175,125	139,939	-	416,661
State Attorney Appellate Prosecutor	-	-	-	-	-
Supreme Court Special purposes fund (eBusiness)	467,397	367,701	747,316	-	1,582,414
ICJIA Drug/Meth Presc. Pill Drug Disposal Fine	-	-	-	-	-
State Police Law Enforcement Administrative Fund	3,676	-	-	-	3,676
Commerce Commission Public Utility Fund	-	-	-	-	-
Scott Law Fund (effective 1/1/2020)	8,756	-	-	-	8,756
Law Enforcement Camera Grant Fund	47,634	146,206	-	-	193,840
Other	-	-	-	-	-
Fees of Others:					
State's Attorney	-	-	-	-	-
(a) Fees	\$ 14,547.00	\$ 410,778.00	\$ -	\$ -	\$ 425,325.00
(b) Records Automation Fund	29,536	54,501	-	-	84,037
Sheriff:	-	-	-	-	-
Fees (e.g. Service of Process)	200,031	315,668	4,050	-	519,749
County General Fund for Court Security	-	-	-	-	-
County Law Library Fund	1,073,322	806,126	1,546,898	-	3,426,346
Marriage Fund of the Circuit Court	-	14,701	8,110	-	22,811
County Fund to Finance the Court System	27,087	260,724	-	-	287,811
County Appointed Counsel:	-	-	-	-	-
(a) Defense Counsel	-	-	-	-	-
Municipal Attorney Prosecution Fee	-	-	-	-	-
Probation and Court Services Fund	109,001	258,825	-	-	367,826
Dispute Resolution Fund	43,715	33,887	51,340	-	128,942
Mandatory Arbitration Fund:	-	-	-	-	-
Arbitration Fee	363,163	281,908	689,934	-	1,335,005
Rejection of Award	247,600	27,085	192,553	-	467,238
Electronic Monitoring Device Fee	-	-	-	-	-
(b) Working Cash Fund	-	-	-	-	-
County Health Fund	30,148	78,434	-	-	108,582
Traffic Safety Program School	98,443	947,977	-	-	1,046,420
County Jail Medical Costs Fund	3,115	12,984	-	-	16,099
Sexually Transmitted Disease Test Fund	200	-	-	-	200
Children's Waiting Room Fund	-	398,349	1,670	-	400,019
Children's advocacy center	5,746	123,047	-	-	128,793
Drug Court	23,936	10,556	-	-	34,492
Mental Health	45,085	18,414	-	-	63,499
Youth Division Program	-	8,898	-	-	8,898
Public Defender Records Automation Fund	27,294	50,951	-	-	78,245
County Drug Addiction	-	465	-	-	465
County General Fund	-	-	-	-	-
Other	-	-	21,465	-	21,465
Miscellaneous - Non-AOIC Transactions (1)	463,763	1,091,594	30,832	-	1,586,189
Total Receipts	\$ 29,832,193	\$ 45,878,037	\$ 36,836,994	\$ -	\$ 112,547,224
Disbursements:					
Cook County Comptroller	-	-	-	-	-
Public Safety Fund	-	-	-	-	-
Clerk's Fees	\$ 14,757,054.00	\$ 16,095,119.00	\$ 25,774,192.00	-	\$ 56,626,365.00
Sheriff's Fines & Fees	163,868	506,785	4,550	-	675,203
Sheriff Parking Ticket Fines	-	-	-	-	-
State's Attorney Fines & Fees	15,556	411,055	-	-	426,611
Interest	312,397	7,877	(11,293)	-	308,981
Court Automation Fund	2,457,696	3,281,308	2,084,715	-	7,823,719

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

Year Ended November 30, 2020

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Disbursements (Continued)					
Dispute Resolution Fund	43,512	29,737	51,134	-	124,383
Document Storage Fund	1,907,013	2,788,020	2,084,625	-	6,779,658
Operation and Administration	30,812	382,505	303,878	-	717,195
Law Library Fund	1,075,412	795,040	1,558,771	-	3,429,223
Children's Waiting Room Fund	100	354,800	1,900	-	356,800
Court Services Fund	98,940	206,877	-	-	305,817
Marriage Fund	-	20,320	10,180	-	30,500
Forest Preserve District Fund	-	-	-	-	-
Animal Control Fund	-	-	-	-	-
Cook County Treasurer	3,380,278	8,300,478	738,944	-	12,419,700
State of Illinois	2,861,404	5,319,086	4,209,594	-	12,390,084
City of Chicago	1,376,918	-	-	-	1,376,918
Adult Probation	-	2,459	-	-	2,459
Municipalities	-	6,059,963	-	-	6,059,963
Other Agencies	129,068	331,109	-	-	460,177
Miscellaneous - Non-AOIC Transactions (1)	371,166	704,875	13,807	-	1,089,848
	-	-	-	-	-
Total Disbursements	<u>\$ 28,981,194</u>	<u>\$ 45,597,413</u>	<u>\$ 36,824,997</u>	<u>\$ -</u>	<u>\$ 111,403,604</u>
Cash Balances - Revenue Funds - November 30, 2020	<u>\$ 7,060,182</u>	<u>\$ 8,569,997</u>	<u>\$ 4,714,191</u>	<u>\$ 2,354,344</u>	<u>\$ 22,698,714</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, Illinois

Combining Statement of Clerk's Fees

Year Ended November 30, 2020

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Clerk's Fees:					
New Suits, Complaints & Filing Fees	\$ 11,165,611	\$ 8,696,951	\$ 4,278,729	\$ -	\$ 24,141,291
Court Costs	-	-	-	-	-
Appearances	1,146,850	859,788	4,964,567	-	6,971,205
Jury Fee	481,155	213,512	3,293,313	-	3,987,980
Bail Bond Costs	-	394,815	-	-	394,815
Motions	406,250	641,140	139,923	-	1,187,313
House Bill 277 Fees	-	-	1,017,271	-	1,017,271
Estate Fees	-	-	295,868	-	295,868
Citations	2,785	3,605	122,020	-	128,410
Counter Claims	92,737	59,762	445,778	-	598,277
Garnishments	432,390	267,231	8,320	-	707,941
Transcripts	-	181	42,851	-	43,032
Alias	328,453	184,644	118,188	-	631,285
Exemplifications	1,872	1,210	9,129	-	12,211
Appeals	3,683	4,619	300,408	-	308,710
Certification	153,355	43,607	112,639	-	309,601
Photocopies	66,400	38,493	95,553	-	200,446
Article V Fees	69,300	28,140	-	-	97,440
Expungements	20,250	19,955	-	-	40,205
Postage	16,837	832	593,720	-	611,389
Passports	-	-	11,200	-	11,200
Passport Photo Fees	-	-	120	-	120
Third Party Notices	-	1,335	97,120	-	98,455
Post Notices	12,562	219,415	30	-	232,007
Computer Printouts	40	-	124	-	164
Contempt Fine	-	(1,000)	5,000	-	4,000
Conviction Fees	(124)	2,591	-	-	2,467
Parent Education Fees	-	4,350	-	-	4,350
Bill of Cost	-	-	-	-	-
Out of County Transfers	800	-	8,680	-	9,480
Bondsmen Filing Fees	6,200	-	-	-	6,200
Record Search	7,431	900	768	-	9,099
Trauma Fees	2,279	1,934	-	-	4,213
Habeas Corpus	-	-	-	-	-
Subpoena Fees	332	-	-	-	332
Crime Lab Fee	9	1,401	-	-	1,410
DNA Analysis Fees	1,069	3,591	-	-	4,660
Domestic Battery Fine	5	34	-	-	39
DUI Analysis Fees	321	334	-	-	655
Order of Protection Fees	2	13	-	-	15
Sexual Assault Fines	-	20	-	-	20
Spinal Cord Fee	46	126	-	-	172
Petition to Seal Records	12,570	22,440	-	-	35,010
Anti Crime Program Contribution	-	1,067	-	-	1,067
Quasi-Criminal Complaint Conviction	30	77	-	-	107
State Merit Board Public Safety Fund Clerk	6,326	515	-	-	6,841
Correction of Number	25	54	2,225	-	2,304
Arson Fines	-	-	-	-	-
Foreclosure Prevention Program	-	-	-	-	-
Graduated / Freclosure Prevention Counseling	-	-	-	-	-
Abandoned Residential Property Municipality Relief Fund	-	-	833	-	833
Miscellaneous Fees	692,777	3,168,165	10,827,086	-	14,688,028
Total Clerk's Fees & Costs Received	\$ 15,130,628	\$ 14,885,847	\$ 26,791,463	\$ -	\$ 56,807,938
Separate Maintenance and Child Support Collection Fund	-	-	1,017,271	-	1,017,271
Total Clerk's Fees & Costs Received and Separate Maintenance and Child Support Collection Fund (Exhibit C)	\$ 15,130,628	\$ 14,885,847	\$ 25,774,192	\$ -	\$ 55,790,667

Office of the Clerk of the Circuit Court of Cook County, Illinois
Combining Statement of Receipts and Disbursements of Trust and Other Funds
Year Ended November 30, 2020

	First Municipal District	Suburban Districts	Various Divisions	Child Support Enforcement Division	Total
Cash and Investment Balances - Trust and Other Funds - November 30, 2019	\$ 44,121,074	\$ -	\$ 62,050,290	\$ (2,248,829)	\$ 103,922,535
Receipts:					
Trust Funds:					
Deposits per Court Order	126,329	-	14,812,082	-	14,938,411
Bondsman Deposits	171,971	-	-	-	171,971
Cash Bonds	42,436,767	-	-	-	42,436,767
Other Funds:					
Child Support	-	-	-	1,016,371	1,016,371
Forgery Reimbursement	-	-	-	-	-
Total Receipts	<u>\$ 42,735,067</u>	<u>\$ -</u>	<u>\$ 14,812,082</u>	<u>\$ 1,016,371</u>	<u>\$ 58,563,520</u>
Disbursements:					
Trust Funds:					
Litigants - Court Ordered Deposits	\$ 113,636	\$ -	\$ 13,036,146	\$ -	\$ 13,149,782
Bondsman Return Deposits	195,246	-	-	-	195,246
Cash Bonds	20,444,949	-	-	-	20,444,949
Cook County Treasurer-Abandoned Bonds	1,139,596	-	-	-	1,139,596
Other Funds:					
Child Support	-	-	-	981,764	981,764
Forgery Refunds	-	-	-	-	-
Escheatments:					
State of Illinois Treasurer	-	-	-	-	-
Total Disbursements	<u>\$ 21,893,427</u>	<u>\$ -</u>	<u>\$ 13,036,146</u>	<u>\$ 981,764</u>	<u>\$ 35,911,337</u>
Cash and Investment Balances - Trust and Other Funds - November 30, 2020	20,841,640	-	63,826,226	(2,214,222)	126,574,718



**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, 2020, and the related notes to the financial statement and have issued our report thereon dated May 28, 2021.

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. We consider the deficiencies described in the accompanying schedule of findings as items 2020-01 and 2020-02 to be material weaknesses.

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. We consider the deficiencies described in the accompany schedule of findings as item 2020-03 to be significant deficiencies.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2020-01 and 2020-03.

Clerk of the Court Response to Findings

The Clerk of the Court response to the findings identified in our audit is described in the accompanying schedule of findings. The Clerk of the Court response was not subjected to the auditing procedures applied in the audit of the statement of changes in assets and liabilities and, accordingly, we express no opinion on it.

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, 2021

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, 2020. 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, 2020. However, the results of our procedures disclosed instances 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 items 2020-01 and 2020-03.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this report 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as item 2020-01 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as item 2020-03 to be significant deficiencies.

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.



Chicago, Illinois
May 28, 2021

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2020

2020-01 Repeat Finding. Classification and Distribution of Traffic Fees, Fines, Penalties and Court Costs

Condition

The Clerk of the Circuit Court (the “Clerk of the Court”) did not classify and distribute all traffic fees, fines, penalties and court costs collected during the period from July 1, 2019 through November 30, 2020, in a timely manner as prescribed by the Illinois Clerks of Courts Act.

As of November 30, 2020, \$2.87 million payable to various designated government entities had not been classified in the statement of changes in assets and liabilities by payee and fund category as required by the Administrative Office of the Illinois Courts. This amount, which is comprised of \$2.4 million and \$403,000 in fees collected in fiscal year 2020 and 2019, respectively, had not been disbursed in accordance with state regulation.

Context

The Clerk of the Court collects and distributes an average of \$112.0 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 \$2.87 million of traffic case collections pending classification and distribution represents 3% 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 and financial reporting includes timely and effective strategies and approaches for system programming, processing of accounting activity, including financial statement account balance classification, and timely distribution of fees, fines, penalties and court costs.

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 Act required a new allocation of these fees in relation to fund and entity entitled to those fees.

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2020

2020-01 Repeat Finding. Classification and Distribution of Traffic Fees, Fines, Penalties and Court Costs - continued

Cause – continued

For compliance with the Act 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 reprogramming for assessment and collection of fees prior to July 1, 2019. TRIMS system reprogramming for classification and calculation of distribution amounts was completed in October of 2020. During this interim period (July 2019 to October 2020) the Clerk of the Court made estimated payment distributions. Subsequent to October 2020, classification and calculation of distribution amounts was consistent with state regulation.

The Clerk of the Court completed the reconciliation of interim period distributions, which included reconciliation of estimated payments to eligible fees, in May 2021. The financial statement classification required by state regulation has not been completed. These processes were delayed due to limited resources of system programmers and the loss of institutional financial reporting knowledge experienced by the finance and accounting department.

Effect

The Clerk of the Circuit Court is not in compliance with Illinois Compiled Statutes. Complete classification and fee distribution to designated recipients has been delayed for fees collected during the interim period (July 2019 to October 2020) of TRIMS system reprogramming.

Recommendations

We recommend that the Clerk of the Circuit Court strengthen controls over accounting and reporting of fees and fees distribution. We also recommend that management develop and implement a plan of action to expedite the classification and remittances of past due distributions.

Management's Response

The New Administration has reviewed historical operations and intends to implement new policies and procedures to improve efficiency associated with reconciliation and interim period distributions. In the last Quarter of Fiscal Year 2020, resources were reallocated to address the 2019 fiscal year findings, which indirectly caused a delay in last fiscal year's reconciliation and interim disbursements. In addition, COVID-19 had a negatively impact on operations, which also contributed to delay in disbursements, which are described above.

Schedule of Findings

Year Ended November 30, 2020

2020-02 Financial Reporting

Condition

The Supplemental Schedules accompanying the Statement of Changes in Assets and Liabilities (the “Statement”) included certain inconsistencies of grouping and classification of certain fees, fines and court costs.

Context

The Clerk of the Court’s Supplemental Schedules include more than fifty separate revenue funds. These funds present a detailed allocation of certain fees, fines and court costs.

Criteria

The Administrative Office of Illinois Courts requires Clerks of the Court to include certain supplemental schedules with the Statement to provide relevant information not provided by the Statement. These Supplemental Schedules present certain fees, fines and court costs. The Supplemental Schedules are to be derived and reconcile directly to the underlying accounting and other records used to prepare the Statement.

Cause

Deficiencies in the current accounting system, which is not programmed to generate reports that group and summarize data as required for financial reports, and undocumented policies and procedures resulted in some inconsistencies of grouping and classification of certain fees, fines and court costs.

Effect

Without a strong system of controls over financial reporting including properly documented policies and procedures, adequately designed accounting system, and supervisory reviews, management or its employees, in their normal course of performing their assigned functions, may not prevent or detect financial statement misstatements in a timely manner.

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2020

2020-02 Financial Reporting - continued

Recommendations

We recommend that the Clerk of the Circuit Court implement comprehensive financial reporting procedures and upgrades to accounting system to ensure that financial reports are timely, complete and accurate.

Management's Response

The New Administration is fully committed to developing and instituting policies and procedures to improve Financial Reporting and Internal Controls. The Current Accounting Systems are being reviewed to address this specific finding. Additionally, the New Administration intends to implement stronger internal policies and procedures, which includes, but is not limited to, timely completion of bank reconciliations, internal controls and monthly and year-end financial reporting. The New Administration also intends to train staff on policies, procedures, operations, and general accounting practices.

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2020

2020-03 Disposition of Abandoned Property - Unclaimed and Uncashed Checks

Condition

The Clerk of the Circuit Court (the “Clerk of the Court”) did not transfer abandoned property, consisting of unclaimed and uncashed checks, to the Treasurer of the State of Illinois in accordance with *765 ILCS 1026/ Revised Uniform Unclaimed Property Act* (the “Act”). Furthermore, the Clerk of the Court did not update its abandoned property policy to integrate the requirements of the Act.

As of November 30, 2020 the Clerk of the Court’s accounting records report \$630,235 in abandoned property, consisting of unclaimed and uncashed checks, dating back more than three years.

Context

The Clerk of the Court processes an annual average of \$111 million in disbursements to various payees.

Criteria

Compliance

The State of Illinois revised unclaimed property act, [*765 ILCS 1026/ Revised Uniform Unclaimed Property Act*], was effective January 18, 2018. *Section 15-201(12)* of the Act states that property held by a government or governmental subdivision, agency or instrumentality is presumed abandoned 3 years after the property becomes distributable. Furthermore, *Sections 15-401(a) & (b)* of the Act state that (a) a holder of property presumed abandoned and subject to the custody of the administrator shall report in a record to the administrator concerning the property and that (b) the holder is responsible for paying or delivering to the administrator the abandoned property.

Internal Controls

A strong system of internal controls over compliance provides for properly designed compliance monitoring activities including monitoring for new and changes to existing statutes, updates to internal policies and procedures, and periodic supervisory reviews to ensure implementation of policies and procedures.

Cause

The Clerk of the Court’s compliance monitoring structure for abandoned property did not create/bring awareness of the State of Illinois Revised Uniform Unclaimed Property Act.

Office of the Clerk of the Circuit Court of Cook County

Schedule of Findings

Year Ended November 30, 2020

2020-03 Disposition of Abandoned Property - Unclaimed and Uncashed Checks - continued

Effect

The Clerk of the Circuit Court is not in compliance with Illinois Compiled Statute *765 ILCS 1026/ Revised Uniform Unclaimed Property Act*.

Recommendations

We recommend that the Clerk of the Circuit Court strengthen controls over compliance for the reporting and transfer of abandoned property. We also recommend that management develop and implement a plan of action to expedite reporting and transfer of abandoned property to the State of Illinois Treasurer in accordance with the Act.

Management's Response

The New Administration intends to implement new policies and procedures to address the State of Illinois Revised Uniform Unclaimed Property Act noted above. In addition, abandoned property, such as unclaimed checks associated with this statute will be monitored on a timely manner.

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, 2020

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>
	Act 1 Township Code
60 ILCS 1/70-20	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, 2020

Chapter 70 Special Districts

	Various Acts Relating to Special Districts
70 ILCS 200/240-45	Rockford
70 ILCS 510/18.1(c)	Quad Cities
70 ILCS 605/12-7 and 8	Drainage
70 ILCS 2205/12.1	Sanitary District Fines

Chapter 75 Libraries

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

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

Chapter 210 Health Facilities

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

	Act 80 Hospital Emergency Service Act
210 ILCS 80/2	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

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, 2020

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

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, 2020

	<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

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, 2020

	<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>
	Act 68 Herptiles-Herps Act
510 ILCS 68/105-35	Herptiles-Herps Fine
	Act 72 Humane Euthanasia in Animal Shelters Act
510 ILCS 72/180	Humane Euthanasia Fine
	<u>Chapter 515 Fish</u>
	Act 5 Fish and Aquatic Life Code
515 ILCS 5/1-180; 5/1-230	Wildlife/Fish Fine (Fish Code)
	<u>Chapter 520 Wildlife</u>
	Act 5 Wildlife Code
520 ILCS 5/1.18; 5/1.28	Wildlife/Fish Fine (Wildlife Code)
	Act 10 Illinois Endangered Species Protection Act
520 ILCS 10/10	Endangered Species Fine
	<u>Chapter 525 Conservation</u>
	Act 20 Ginseng Harvesting Act
525 ILCS 20/2g	Ginseng Harvesting Fine
	<u>Chapter 605 Roads and Bridges</u>
	Act 5 Illinois Highway Code
605 ILCS 5/4-212	Highway Entrance/Exit Fine
605 ILCS 5/9-126	Highway Code Fine

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, 2020

Chapter 615 Waterways

615 ILCS 30/27 Act 30 Illinois and Michigan Management Act
I & M Canal Fine

Chapter 625 Vehicles

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

625 ILCS 40/5-7(e-3) Act 40 Snowmobile Registration and Safety Act
Snowmobiling-Equipment Fine
625 ILCS 40/9-1; 45/10-2 Snowmobile Fine

625 ILCS 45/5-16(A)5.3 Act 45 Boat Registration and Safety Act
Boating-Equipment Fine
625 ILCS 45/10-1 Boating Fine

Chapter 705 Courts

705 ILCS 105/27.1b Act 105 Clerks of Courts Act
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)

705 ILCS 130/15 Act 130 Domestic Relations Legal Funding Act
Domestic Relations Legal Fee

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, 2020

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 Conduct ER
720 ILCS 5/29A-4(a)	Corporate Crime Penalty
720 ILCS 5/49-1	Flag Desecration

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

As revised November 30, 2020

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

As revised November 30, 2020

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 Abandoned Residential Property Municipality Relief Fee
735 ILCS 5/15-1507.1	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

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, 2020

Chapter 750 Families

	Act 5 Illinois Marriage and Dissolution of Marriage Act
750 ILCS 5/507	Child Support Payment
750 ILCS 5/705(6)	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	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 1026/15-101et seq.	Unclaimed Property

Chapter 770 Liens

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

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

As revised November 30, 2020

	<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