



OFFICE OF THE CLERK OF THE CIRCUIT COURT OF COOK COUNTY

December 14, 2015

John P. Daley, Chairman
Cook County Audit Committee
118 N. Clark Street
5th Floor
Chicago, IL 60602

Dear Chairman Daley:

In regards to the audit of the Clerk of the Circuit Court's Revenue Process conducted by the Cook County Auditor, enclosed is the Clerk's Office response.

If you have any questions or concerns, please have a member of your staff contact Mr. Richard Abrams, Chief Financial Officer, at (312) 603-5044 or me at (312) 603-5071.

Sincerely,

A handwritten signature in cursive script that reads "Dorothy Brown".

Dorothy Brown
Clerk of the Circuit Court of Cook County

Cc: Honorable Toni Preckwinkle, President
Cook County Board of Commissioners
Shelly Banks, Cook County Auditor ✓

DB:val



COOK COUNTY GOVERNMENT
OFFICE OF THE COUNTY AUDITOR

Clerk of the Circuit Court Revenue Process Audit

Internal Audit Report

Report Date: October 2015

Issued By:
Shelly A. Banks, County Auditor

Audit Conducted By:
Julie Stack, Field Auditor V
Afaf Qayyum, Field Auditor IV

EXECUTIVE SUMMARY

We have examined the process of determining, tracking, and collecting statutory and court-ordered fees as well as evaluating the budgeted revenue estimation process of the Clerk of the Circuit Court of Cook County (CCC) for the fiscal period ended November 30, 2014 through current.

When comparing the CCC's budgeted vs. actual revenue, a clear divergence emerged in FY2011. Revenue dropped dramatically and has not risen since that time.

Since Fiscal Year 2011, the variance between budgeted and actual revenue, both in terms of percentage and amount, has been negative as well as sizeable:

Fiscal Year	Amount Difference	Percentage Difference
2011	(\$13,581,685)	-12.6%
2012	(\$8,078,101)	-7.9%
2013	(\$7,385,067)	-7.8%
2014	(\$18,235,389)	-18.9%

The CCC has stated the following reasons to explain the sharp decrease from the previous year:

- Decrease in case filings
- Significant decrease in mortgage foreclosure filings
- Increase in the usage of administrative hearing by local municipalities instead of the Cook County District Courts.

In regards to forecasting practices, the following reasons were put forth by CCC to justify 2015 estimated revenue increase even though revenues were decreasing:

- The Local Debt Recovery Program (a program where the CCC entered into an agreement with the Illinois Office of the Comptroller's (IOC) in 2013 whereby the IOC agreed to intercept the State's tax and nontax payments for the payments of delinquent traffic fines, fees and costs. According to CCC, approximately \$1million was collected in 2014 with a late start. Originally, an increase of about \$3 million was projected for 2015. According to the CCC, the new State Comptroller temporarily halted the program, but as of August 2015, state payments are being intercepted again. **The Office of County Auditor was not provided with any documentation to support the use of this program.**

Response

The Office of the County Auditor did not ask the Clerk's Office for any documentation to support the use of the Local Debt Recovery Program. Had they asked us, we would have provided to them a copy of the Intergovernmental Agreement signed by the States Attorney, on behalf of the County, by the Clerk of the Circuit Court and by the Illinois State Comptroller in April 2013. In addition, we would have provided the County Auditor with evidence of the \$1 million collected in 2014, and documentation of our analysis as to why we projected revenue of \$3 million in FY15. (Please see Intergovernmental Agreement attached, Exhibit A).

- Based on ongoing negotiation between the County and the City of Chicago, the CCC expected at least \$3 million to be collected from the City of Chicago in FY'2015. However, the City of Chicago has not paid any of the prior amounts billed to the City of Chicago. In January of 2014, the City of Chicago was placed on a cash transaction only basis, as opposed to billing the City of Chicago for the filing of Registration of Administrative Hearings. According to CCC, the City of Chicago ceased the filing of Registration of Administration Hearings.
- The CCC was anticipating an increase in revenue due to a Wage Garnishment Program that

was being worked on with one of the collection agencies. However, the CCC did not proceed since the collection agency was removed as one of the collection vendors in January 2015.

Based on our walkthroughs of different divisions and districts, we stated some revenue generating ideas in the recommendation for [Finding #6](#).

As a result of our review we noted the following findings:

- CCC's documentation supporting the formulation of the annual budget revenue forecast is lacking in regards to the assumptions, financial modeling method, and analysis process. (Finding 1)
- The CCC did not support revenue deviations with detailed, written analysis. (Finding 2)
- CCC operations have an opportunity to become more efficient and effective with the reported decrease in case filings, which leads to a decrease in workload. (Finding 3)
- CCC provided a high level chart indicating over \$30 million outstanding accounts in the Traffic Division, but did not provide the detail to support what this number consists of and the collection activities that have occurred. (Finding 4)
- Government agencies are not paying the CCC on a timely basis for billings for filing services. (Finding 5)
- CCC has been reporting a continual decrease in revenue and may not be maximizing revenue opportunities. (Finding 6)
- Outdated written policies and procedures manual. (Finding 7)

The findings noted were presented to the office of the Clerk of the Circuit Court. Please refer to the [Findings](#) section of this report for additional details on the findings and recommendation. The Clerk of the Circuit Court did not provide the management responses to the findings within the required period. The Auditor's Ordinance Sec. 2-311.11 states: A final draft of the audit report will be forwarded to the audited agency for review and comment regarding factual content prior to its release. The agency must respond in writing, specifying (i) agreement with audit findings and recommendation or reasons for disagreement with findings and/or recommendations; (ii) plans for implementing solutions to issues identified; (iii) a timetable to complete such activities. The response must be forwarded to the Auditor with 15 working days. The Auditor will include the agency's response in the report. If no response is received, the Auditor will note the fact in the transmittal letter and will release the audit report.

BACKGROUND

The Clerk of the Circuit Court of Cook County (CCC) is governed by the Illinois Clerks of Court Act (705.I.L.C.S. 105). It is the mission of the CCC to serve the citizens of Cook County and the participants in the judicial system in an efficient, effective and ethical manner.

The CCC is charged with the recordkeeping for the courts serving the First Municipal District and Suburban Districts 2 through 6, which operate courts serving the City of Chicago and various district courthouses and suburban cities, towns, and villages outside the City of Chicago. The CCC records all judgments, decrees, and court orders, and maintains court dockets. The CCC is required to keep a fee schedule setting forth the costs and fees for the office. The fees, fines and costs collected are remitted monthly to the governmental agencies entitled to receive them. The CCC also collects and holds bail bond deposits for defendants awaiting trial.

Staff maintains all the documents associated with cases, enters all judgments and court orders into a database, and certifies official court records. New cases are created when documents are submitted from litigants, law enforcement agencies, and/or the State's Attorney. Documents are collected and stored in

a new file with a new case number. **Since 2012, the CCC has computerized records of each court case, which is created as soon as a case is filed, and is updated continuously throughout the duration of the case. The Accounting Department performs a labor-intensive monthly reconciliation since different software modules do not interface.** The MIS department is responsible for identifying delinquent accounts, transmitting the information to collection agencies, and updating the databases with payment information.

Response

The Clerk's Office commenced computerizing records of each court case in 1972. The last two divisions, Probate and County, were automated by the current administration in 2001 and 2005 respectively. Hence, we do not know how the County Auditor came up with the statement that "Since 2012, the CCC has computerized records of each court case, which is created as soon as a case is filed....."

The Clerk's Office monthly reconciliations are labor intensive because of the 950 agencies and 270 different fees and fines statutes that must be administered. The cashiering software does interface with the general ledger for the 1st Municipal District civil areas of law, the Civil, Domestic Relations, Chancery, Probate, County, and Law divisions, and thus the monthly reconciliations are not as labor intensive. However, due to limitations in the current cashiering system, the software for criminal, traffic, and the civil areas of law for the suburban districts, do not interface with the general ledger, and thus the monthly reconciliations are labor intensive. The Clerk's Office is in the process of upgrading its cashiering system and purchasing a new case management system, which will significantly reduce the amount of labor intervention. Please note that, although labor intensive, the reconciliations are performed using automated spreadsheets.

The Finance Department is one of eight major support functions. Two of the responsibilities relevant to the revenue process are accounting and budgeting. The Accounting Department is responsible for bookkeeping, reconciliation, and disbursement of funds, whereas the Budgeting Department is responsible for preparing budget request and management of expenditures. The Budgeting Department prepares the expenditure estimate and the Accounting Department prepares the revenue estimate.

AUDIT SCOPE AND OBJECTIVES

The overall scope and objectives were designed to evaluate the process of determining, tracking, and collecting statutory and court-ordered fees as well as evaluating the budgeted revenue estimation process for the Clerk of the Circuit Court Office. The specific objectives were the following:

- Evaluate the effectiveness and efficiency of the revenue processes to ensure proper internal controls are in place
- Assess the CCC budgetary revenue estimate process for reasonableness
- Verify completeness and accuracy for attributing revenue to appropriate categories at the division and district level
- **Determine fees and fines are assessed according to a standardized fee list**
- Verify policies and procedures exist and are adhered to regarding revenue collection

Response

The Clerk's Office collects fines, fees and costs pursuant to a statutory fee schedule not a 'standardized fee list' mentioned by the County Auditor.

FINDINGS

Finding #1:

The CCC's documentation supporting the formulation of the annual budget revenue forecast is lacking in regards to the assumptions, financial modeling method, and analysis process. From the documentation provided it is unclear as to the methodology that was applied and how it is supported. Our office received many statistical reports and a few revenue projections, but there is no written record of running forecasts with different assumptions, from optimistic to conservative, or the methodology of building a forecast model. Based on our conversations with CCC and a review of multiple documents, we concluded the projections were based on optimistic assumptions and the method used was trending using a 3-year average as well as professional judgment, ultimately resulting in an overestimation of revenue.

The Government Finance Officers Association (GFOA) issued a best practices position paper ([Financial Forecasting in the Budget Preparation Process](#)) for state and local government agencies in communicating to stakeholders the practicality and accuracy of the budget forecast, the GFOA recommends that government agencies develop a forecast with assumptions and methodology that is clearly stated and made available to stakeholders. The report details the following recommendations for the forecast: document assumptions and supplement with pertinent information; explain how assumptions lead to the forecast; describe forces affecting revenues that might cause actual results to be higher or lower than the forecast and link the forecast to decision making.

Recommendation

We recommend that the CCC follow the GFOA best practices in developing an annual budget revenue forecast that is supported with documented and thorough measurements that clearly define the expectations.

In addition, we recommend the CCC develop a revenue manual to include: description of the revenue source, authority (statutes, ordinances), use and restrictions, rates, exemptions, drivers of revenue, forecasting method and assumptions, and multiple years of data. The revenue manual will be a valuable tool to support the methodology used in the budget process.

Management Response

- The Clerk's Office has documentation that supports the formulation of the annual budget revenue forecast, along with the assumptions and analyses that are utilized.
 - ✓ The Clerk's Office staff reported to the County Auditor that we utilize a three year average, straight-line budget projection and various assumptions based upon the current state of the economy, and other factors, which are not guaranteed due to the nature of the business of the courts.
 - ✓ Factors such as legislative changes to state or federal law, city or county ordinances, court decisions, circuit court and supreme court rules changes, the unpredictability of the amount of fines and fees to be collected by third party collection agencies, or from defendants, and the unpredictability of the number of court cases to be filed, could cause the revenue projection to be materially different from the actual revenue. The aforementioned factors are beyond the control of the Clerk's Office.
 - ✓ When revenue projections are developed, we base our assumptions on current and available information.

- Please note that although the County Auditor states that “our revenue forecast is lacking in regards to the assumptions, financial modeling method, and analysis process”, it then concludes that our “projections were based on optimistic assumptions and the method used was trending using a 3-year average as well as professional judgment, ultimately resulting in an overestimation of revenue” Thus the County Auditors first states that we are lacking a process and then states the process that we use.
- The conclusion inferred that the Clerk’s Office does have documentation that supports the formulation of the annual budget revenue forecast, along with assumptions and analysis. The assumptions are based on factors that we consider the best information available at the formulation of the revenue projection.
 - ✓ Please see attached Policy, Methods and Procedures (PMP) that explicitly establishes the guidelines for our annual revenue projection and other budget preparation and monitoring documents. (Exhibit B)
- The Clerk’s Office will review the GFOA best practice position paper to determine if there are any practices, that can assist us in better projecting our revenue, and utilize those in the future, where appropriate.
- The Clerk’s Office retains documents that describe revenue sources authority (statutes and ordinances), uses and restrictions, rates, exemptions, drivers of revenue, forecasting methods and assumptions and multiple years of data. However, they are not in a codified manual format. These separate reports will be codified into an electronic manual by June 2016 for future reference.

Finding #2:

The CCC did not support revenue deviations with detailed, written analysis. The CCC’s statistical data provided was lacking in order to validate that the decrease in case filings is leading to the decrease in revenues. Since different divisions charge different fees for each case filed, the explanation of a decrease in filings is too simplistic.

While analyzing the information we were given, we found that a decrease in case filings doesn’t necessarily correspond to a decrease in revenue:

Year	FY14	FY13	FY12	FY11	FY10	FY09	FY08	FY07
Revenue	78,514,611	87,614,933	94,212,399	94,418,315	104,211,099	103,181,262	114,946,028	105,448,214
Revenue compared to previous year	(9,100,322)	(6,597,466)	(205,916)	(9,792,784)	1,029,837	(11,764,766)	9,497,814	4,597,284
Cases Filed	1,189,133	1,318,469	1,323,846	1,328,441	1,512,502	1,604,493	1,705,413	1,875,449
Cases compared to previous year	(129,336)	(5,377)	(4,595)	(184,061)	(91,991)	(100,920)	(170,036)	81,931

A decrease in cases filed led to both a \$9.5 million increase in revenue in FY08 and a \$11.7 million decrease in revenue in FY09. FY12 and FY13 both dropped in cases filed by around 5,000, yet the decrease in revenue was \$205,916 and \$6,597,466, respectively.

The overall downward trend of case filings hides the effects of individual division performance. For example, in FY12, Chancery cases increased only by 1,500, but revenue increased by \$1 million. As seen in the table below, Chancery case filings yield the second highest revenue per case:

Revenue per Case:

	FY 2013	FY 2014
Chancery	\$ 322.41	\$ 345.65
Domestic	\$ 170.86	\$ 173.10
County	\$ 178.22	\$ 161.77
Law	\$ 549.40	\$ 583.08
Probate	\$ 224.20	\$ 206.66
Child Support	\$ 152.03	\$ 180.28
Total Divisions	\$ 286.45	\$ 288.05
District 1		
Civil	\$ 126.40	\$ 149.79
Criminal	\$ 27.67	\$ 29.16
Traffic	\$ 15.71	\$ 16.44
Total District 1	\$ 49.02	\$ 50.87
District 2	\$ 51.75	\$ 50.68
District 3	\$ 44.88	\$ 49.79
District 4	\$ 35.54	\$ 33.31
District 5	\$ 39.12	\$ 35.99
District 6	\$ 28.02	\$ 32.88
Total District 2-6	\$ 39.10	\$ 39.79

The mortgage foreclosure crisis explains the \$4.6 million jump in revenue between FY07 and FY08, and the continued crisis sustained an elevated level of revenue until FY12. FY13 marked the drop of \$4.7 million as the mortgage foreclosure crisis subsided, corresponding to a drop in cases filed by 17,700 (from 47,421 to 29,738).

Utilizing the statistical data from the CCC Statistics Department, another downward trend is apparent: between FY10 & FY14, 1st district civil cases filed dropped almost 90,000. At \$126.40/case (based on FY13 data), the drop equates to a decrease of \$11.4 million. District 1 Civil case filings dropped dramatically from FY13 to FY14, from 171,952 to 126,105. The downward trend is continuing into FY15 based on monthly case filing data. A large part of this is due to the City of Chicago decreasing its filings since CCC put the City on a cash-only basis for specific filings as of 1/1/15 due to an accrued Accounts Receivable of over \$13 million.

According to CCC, another factor contributing to a permanent downward trend in case filings is the recent emphasis to arbitrate rather than go to the courts. For example, credit card default cases used to be processed in the 1st District Court, but now cases are filed closer to the debtor. Yet instead of municipalities filing in a suburban district, many of the credit card debts are arbitrated outside of the court system. The CCC did not provide statistical data on this fact, but stated it as a factor affecting revenue.

Recommendation

We recommend that the CCC utilize the statistical data that is captured in the systems to perform more analysis on revenue deviations to improve the forecasting of budget estimates and to justify major fluctuations throughout the budget cycle.

Management Response

- The Clerk's Office uses our statistical data to perform analysis on revenue deviations to assist with forecasting our budget estimates, and to justify major fluctuations throughout the budget cycle. The Clerk's Office provides a detailed revenue variance analysis to the Cook County Comptroller's Office on a monthly basis, as support for revenue deviations. However, the County Auditor did not request this information. (Please see attached, a sample of the Explanation of Budget Revenue

Variance report, Exhibit B-1)

- The Clerk's Office statistical data was not lacking in order to validate that the decrease in case filings is leading to the decrease in revenue, because the number of case filings is not the only factor that we take into consideration when projecting our revenue. Therefore, we agree that just using new case filings is too simplistic for projecting revenue.
- The Clerk's Office utilizes other factors such as ongoing collections programs, new legislations, applicable laws and statutes to project its revenue. The number of new cases filed is not the sole determinant of the Clerk's Office projected revenue. In addition, during the economic downturn, we saw an increase in the number of indigent (298) petitions requested and approved. There are other types of fees such as appearances, alias summons, copy fees, and certified copies that affect the total revenue projected.

Finding #3:

The CCC operations have an opportunity to become more efficient and effective with the reported decrease in case filings, which leads to a decrease in workload. During walkthroughs and interviews with various CCC staff it was evident that workload has decreased and staff has been able to maintain the current workload. There is no longer a backlog of processing cases. Most Departments are processing current files for the day some are at least within the week, which includes scanning and filing the documents.

The following areas within the CCC operations are not operating in the most efficient manner:

- The accounting process is an extremely labor intensive manual process where some areas are not using automated spreadsheets but completing reconciliations in pencil by hand. The CCC is anticipating a new cashiering system in Fiscal Year 2016, which will add efficiencies, but will not completely eliminate the manual process because information will still have to be manually entered into the General Ledger System.
- A Records Retention Policy does not exist to enable shredding of remotely deposited scanned checks and reduce the maintenance of the paper load.
- All Districts/Divisions are not utilizing the scanning functionality to remotely deposit checks.

Recommendation

We recommend that the CCC research the following process improvements for implementation:

- Cross-train cashiers to be available to perform the cashier function in any department needed based on the workload.
- Research restructuring divisions to appropriately distribute the workload and ensure the most effective and efficient use of resources.
- Utilized staff in other areas such as focusing on collecting delinquent accounts.
- Automate highly manual processes and eliminate the handwritten reconciliations. Prior to new system implementation, processes can be made more efficient through the use of spreadsheets and scanning.
- Develop a Records Retention Policy for shredding of scanned checks that are remotely deposited.
- Establish the process in all Districts/Divisions for remote depositing of checks.
- Develop a plan to move towards a completely E-filing process.

Management Response

- The County Auditor obviously was reviewing the process surrounding NEW case filings. The Clerk's Office always strives to keep new case filings current, so that court hearings can proceed in a timely manner. However, the Clerk's Office continues to be challenged in performing work such as data entry, scanning, sorting and filing for no-fee filings, bulk-filings, court orders, motions, and other types of subsequent filings, in addition to providing certified copies, answering customer inquiries, and many, many more functions. If the County Auditor had inquired, we would have provided them with a more thorough overview of our work operations.
- One of the many training initiatives the Clerk's Office has had, for many years, is to make sure that cashiers are cross trained to handle cashiering functions across all areas of law. Our current cashiering system is a universal system that permits our cashiers to accept payments for all areas of law. Therefore, litigants can make payments at any of our locations. If the County Auditor had inquired, we would have provided this information.
- The Clerk's Office performs an ongoing analysis of the staffing levels of its divisions and districts; taking into consideration the union contract, the Clerk's Office reallocates staff accordingly. If the County Auditor had inquired, we would have provided this information.
- The Clerk's Office has an automated General Ledger System that aggregates all financial transactions recorded for the Clerk's Office. All areas in the Accounting Department utilize an automated excel spreadsheets to compile financial data for monthly reconciliations. These spreadsheets are then forwarded to the Clerk's Office Comptroller's Office for thorough review of revenue and account classifications. Any observation of "pencil by hand" has to do with the staff employee creating source documents, not the actual monthly reconciliations. One or two employees preferred to note items on paper before they transferred the information to the excel spreadsheets, to add another verification step. Those employees used the notes, as a verification tool, to ensure that the source documents matched the balances on the excel spreadsheets. These employees have been asked to cease the use of their notes and to use other means to verify. If the County Auditor had inquired, we would have explained that was an aberration from our practice.
- The Clerk's Office complies with the Administrative Office of Illinois Courts (AOIC), Manual on Recordkeeping for its record retention policy, covering all court records including financial records. Had the County Auditor inquired, we would have provided a copy of our record retention policy. (Please see the financial section of the AOIC Manual on Recordkeeping attached, Exhibit C).
- Remote deposit capture for all districts/divisions is a cost savings initiative implemented by the Clerk's Office in July 2008. Unfortunately, not all of our banks are able to provide the service to our office.
- The Clerk's Office is ready to move towards a complete e-filing system for all areas of law. We already have electronic filing for all civil case types, except the County Division. The County Division is scheduled to be implemented in early 2016, after some vendor changes to the County Division case management system. We are also in the process of implementing electronic filing for the criminal and traffic areas of law. However, in order for the Clerk's Office to go to a complete e-filing only system, the Administrative Office of Illinois Court (AOIC), would have to make e-filing MANDATORY for all filers. The Clerk's Office has had discussions with the Chief Judge and its e-Courts Advisory Committee on requesting the AOIC to make electronic filing mandatory for Attorneys only.

Finding #4:

The CCC provided a high level chart indicating over \$30 million outstanding accounts in the Traffic Division, but did not provide the detail to support what this number consists of and the collection activities that have occurred. In addition, there is no analysis on the actual collectability of the outstanding \$30 million.

There were no detailed reports on the collection agencies activity to show the total outstanding fines and fees that have been sent to the collection agencies and the breakout of the total dollar amount collected by the collection agencies. Without these reports, we were not able to evaluate the collection activities to determine amount sent, amount outstanding, and amount collected. In addition, we were not able to evaluate whether or not the performance of the collection agencies meet the CCC's expectations because performance targets or benchmarks for collection services are not in place.

Recommendation

We recommend that the CCC expand upon the collection activities with the following process improvements:

- Perform an analysis of the \$30 million outstanding to determine the feasibility of collecting along with the best methods for collecting on this amount.
- Reallocate staff time to focus on delinquent accounts. With the decrease in case filings there may be additional staff time to focus on delinquent accounts.
- Require frequent detailed reports from the collection agencies on all collection activity.
- Establish a system to track and report on detailed delinquent account amounts.
- Reexamine the Wage Garnishment Program to determine if it would be feasible for the CCC to establish.
- Establish a formal process to ensure the timely referral of delinquent accounts to the Illinois Comptroller's Local Debt Recovery Program and the State Income Tax Refund Intercept Program (705 ILCS 105/27.2b).
- Require collection agencies to report a list of deceased defendants in order to identify and remove the case amount from the system to ensure a more accurate reporting of amount owed.
- Establish performance measures with the collection agencies to ensure optimal performance in the collection of delinquent accounts.

Management Response

- An analysis to determine the feasibility of collecting outstanding fines and fees is performed on an annual basis. This analysis is provided by our collection agencies each year so that it can be used by the external auditors during the audit of the financial statements to ensure proper reporting of outstanding receivables. The Clerk of the Court has already determined the best method for collecting the fees and fines through use of outside collection agencies. The current administration proposed legislation in 2004, which permits the clerks of court throughout the state of Illinois to use collection agencies, to help with the collection of outstanding fees and fines. Since the inception of the Clerk's Office outsourcing this service, the outside collection agencies have collected over \$39.8 million on behalf of the Clerk's Office. We participate in the countywide collections program with Alliance One and Penn Credit as the vendors. We previously worked with Harris & Harris to collect delinquent fees and fines.
- As indicated in the Management Response in #3, the County Auditor was obviously reviewing our process surrounding new case filings, which we always strive to keep current. Therefore staff cannot be allocated to focus on delinquent accounts because of the remaining work still required as discussed above. In addition, delinquent account follow up is performed in the Accounting

Department with proper security and control over defendant's personal data. Allocating out personal information to court operations divisions, where staff could not be properly supervised by Accounting Department management, would cause weaknesses in internal controls. Bringing Court Operations staff to the Accounting Department, part time, from suburban districts or other divisions would not be efficient because they would then fall behind on their court operations work.

- The Clerk's Office has detailed reports on the collection agencies activities, which show the total outstanding fines and fees that have been sent to the collection agencies, and the breakout of the total dollar amount collected by the collection agencies. (Please see attached sample reports from our collection agencies, Exhibit D). These reports are received daily, monthly and annually from the collection agencies.
- The Clerk's Office already has a system to track and report on detailed delinquent amounts.
- The Wage Garnishment Program is feasible and is another way to collect delinquent fees and fines. The Clerk's Office will work with the new collection agencies to establish the Wage Garnishment Program that was close to implementation with our former vendor Harris & Harris.
- The Clerk's Office already has a formal automated process to remit the delinquent accounts to the Illinois Comptroller's Local Debt Recovery Program. The issue was that the Illinois Comptroller's Office was not ready and willing to process our delinquent accounts, because the new Comptroller wanted to halt the processing until she could reassess the program. We have re-established the program with the Illinois Comptroller's Office and will be forwarding additional outstanding accounts in accordance with the agreement.
- The Clerk's Office has had a formal automated process to remit accounts to the State Income Tax Intercept Program since July 2005. This program continues to operate according to the agreement.
- Court fines, fees and costs cannot be removed from the case management system without a judicial order. However, we will have our General Counsel determine, if the law would permit the States Attorney to request the removal of court fines, fees, and cost in the case of deceased individuals.
- The Clerk's Office is in frequent contact with our collection vendors to discuss performance and new innovative ideas to ensure optimal performance in collection of delinquent accounts. We will establish performance measures with each agency in accordance with the countywide contract.

Finding #5:

Government agencies are not paying the CCC on a timely basis for billings for filing services. Governmental agencies, such as the City of Chicago Corporation Counsel, C.H.A and C.T.A. are allowed to be billed for filing services on a monthly basis. Per the Clerk of the Circuit Court's Financial Audit Report, as of November 2014, the Accounts Receivable-Govt. Agency balance was \$13,579,153. The majority of the balance (\$13,234,994) is due from the City of Chicago for Filing Fees for Enforcement of Administrative Judgments. During Fiscal Year 2010, the CCC determined these fees no longer qualified for the fee waiver status. A request for payment letter was sent to the City of Chicago in July 2011. The fees stated as owed are as follows:

February 2011	\$2,334,303.00
November 2012	\$8,096,233.10
November 2013	\$12,644,564.14
November 2014	\$13,202,334.11
March 2015	\$13,189,968.83

Since the City of Chicago has not paid the outstanding amount, as of January 2014, the CCC requires the City of Chicago to pay filing fees for Enforcement of Administrative Judgments on a cash basis and will no longer bill for these fees to prevent an additional accumulation of amount due.

Recommendation

We recommend the CCC improve the payment process for government agencies through the following:

- Due to the additional effort involved in collecting past due accounts and the difficulty in collecting accounts as they age, the CCC should reexamine the policy of billing government agencies for filing fees.
- Institute a policy regarding outstanding government balances including a threshold where an agency cannot carry a balance over a certain dollar amount.
- Consider a process whereby government units are required to establish a prepaid escrow account which is charged as services are rendered and which is replenished monthly.
- Institute policy for a late fee to be assessed for accounts over 30 days old.
- Institute policy requiring cash only if accounts are overdue.
- Review the no-fee status for all agencies and verify if they still qualify for no-fee status. A large amount of work is involved in the CCC processing these files so where allowed a fee should be charged.

Management Response

- The Clerk's Office will reexamine the policy of billing government agencies for filing fees.
- The Clerk's Office has determined that, other than the City of Chicago filing fees for enforcement of administrative judgments, the City of Chicago and other governmental agencies have remained current in their payments for the last ten years. There are some minor outstanding balances, over ten years old, which we are working to collect. Given that this amount is only a small portion of the \$13.5 million outstanding from governmental agencies, the Clerk's Office doesn't currently feel there is a need to establish a billing threshold for governmental agencies.
- The Clerk's Office will have its General Counsel research whether there is any state law that would prevent us from establishing an escrow account, for governmental agencies, that are willing to prepay for court filings. If there is no state law, we will consider a process to establish prepaid escrow accounts for governmental agencies. However, we would take into consideration that these governmental agencies could require an escrow account from the County and/or the Clerk's Office.
- The Clerk's Office will have its General Counsel research whether there is any state law that would prevent us from assessing a late fee for accounts over thirty days old for governmental agencies. If there is no state law, we will consider a process to assess late fees for accounts over thirty days old. However, we would take into consideration that governmental agencies may also charge a late fee to the County and/or the Clerk's Office.
- The Clerk's Office does not think it is feasible to institute a cash-only policy for governmental agencies. A cash only policy would create a significant risk to a governmental agency's internal controls. Governmental agencies and even businesses prefer to write checks for internal control purposes.
- The state law determines whether an agency qualifies for a no-fee status. There have been no changes to state statutes permitting no-fee or reduced fee status of governmental agencies. The General Counsel and our Intergovernmental Affairs Officer tracks all fees and fines statutes and any changes, on an ongoing basis.

Finding #6:

The CCC has been reporting a continual decrease in revenue. We reviewed areas to determine if the services offered are maximizing the revenues needed to operate.

The following areas were noted as areas where revenue may not be currently maximized:

- The Passport Services are not completely utilized. With the current services the CCC offers photo services for a \$10.00 fee. When we inquired about the service we were told that the staff was not sure if the camera was working and we were advised to go to Walgreens. Walgreens charges \$12.99 for a set of Passport Photos and Post Offices charge \$15.00. In Fiscal Year 2014, the CCC processed approximately 2,200 passport applications but only 340 photo services. In addition, the passport services are only offered downtown in the Probate Division at the Daley Center.
- CCC staff, observed in the Civil and Criminal Divisions, will pull multiple case files for customers and do not charge a fee for this service, which involves a significant amount of staff time.
- There is a separate drop box for cases that do not require a filing fee. There are cases put in the drop box that require a fee. CCC will process the file and then send a bill.
- District locations have separate rooms for the public to utilize a desk/chair to run background searches on County computers. In District 3, individuals will utilize the space for an entire day.
- CCC has mentioned setting up an amnesty period for delinquent accounts, but an ongoing formal policy and process has not been established.

Recommendation

We recommend the CCC explore the possibility of instituting these revenue generating methods:

- Increase the passport photo fee from \$10 to a minimum of \$13.00 to \$15.00 for the convenience of not having to go to a separate location for passport photos. In addition, the CCC should promote that they provide this one stop shop service for passport applications and photos. Most people are unaware that this service is provided. The CCC should also expand the services to the District offices and promote the passport services that are provided including the photo services.
- Researching charging a fee to pull multiple case files for customers, as allowed under State Statute 705 ILCS 105/27.2a (o) Index Inquiry and Other Records which states: "No fee shall be charged for a single plaintiff/defendant index inquiry or single case record inquiry when this request is made in person and the records are maintained in a current automated medium, and when no hard copy print output is requested. The fees to be charged for management records, multiple case records, and multiple journal records may be specified by the Chief Judge pursuant to the guidelines for access and dissemination of information approved by the Supreme Court."
- At district locations, require the public to sign up and block time and charge a fee for any block of time over a certain amount to ensure fair access to everyone.
- Set up a traffic ticket amnesty program and policy to operate at sporadic times, which would waive late and collection fees for people to pay their traffic tickets during this time period.
- Review of all No Fee cases for Government Agencies and verify if they may be able to legally charge for those cases to maximize revenue.
- Charge an additional fee for people who use the no fee drop box for filings requiring a fee. Essentially these individuals were provided an additional service.

Management Response

- **The County Auditor presented themselves to the Passport Services counter as a customer. If the County Auditor had talked to the management of the area, they would have been informed that the camera was being repaired. The County Auditor was informed to get a photo taken at another location as a courtesy to a customer. We will review the feasibility of increasing the cost of**

passport photos and advertise their availability.

- The Clerk's Office will perform a cost benefit analysis, taking into consideration the need to perform our core business functions in a timely fashion, the cost of labor and equipment to provide passport service, and the potential revenue, to determine the feasibility of having the service in the suburban districts.
- One of the core statutory functions of the Clerk's Office is to provide case information to the public, regardless of the number of files involved. Therefore, the Clerk's Office cannot charge a fee to provide multiple case files to a customer. The statute referred to by the County Auditor relates to electronic docket searches, the Clerk's Office does charge for multiple defendant/plaintiff inquiries. In addition to charging for multiple electronic docket searches, the Clerk's Office has a bulk data dissemination policy, approved by the Chief Judge, whereby we charge for bulk data dissemination requests. (Please see attached data dissemination policy, Exhibit F)
- In order to charge a fee for additional services over and above our statutory duties, the Clerk's Office must obtain approval from the Chief Judge. The statute 705 ILCS 105/27.2 (r) states

“Any fees not covered in this Section shall be set by rule or administrative order of the Circuit Court with the approval of the Administrative Office of the Illinois Courts.

The Clerk of the Circuit Court may provide additional services for which there is no fee specified by statute in connection with operation of the Clerk's Office as may be requested by the public and agreed to by the Clerk and approved by the Chief Judge of the Circuit Court. Any charges for additional services shall be as agreed to between the Clerk and the party making the request and approved by the Chief Judge of the Circuit Court. Nothing in this subsection shall be construed to require any clerk to provide any service not otherwise required by law.”

- We will determine the feasibility of charging for use of the computers, and restricting the use of our computers.
- The Clerk's Office recently held an Amnesty Program on Monday October 5 through Friday October 9, 2015. (Please see attached Amnesty flyer, Exhibit E) The Clerk's Office had begun our planning for the program in May 2015. The Clerk's Office will use the Amnesty Program as a means to collect delinquent fees and fines going forward.
- As stated above in finding #5, the state law determines whether an agency qualifies for a no-fee status. There have been no changes to state statutes permitting no-fee or reduced fee status of governmental agencies. The General Counsel and our Intergovernmental Affairs Officer tracks all fees and fines statutes and any changes, on an ongoing basis. In order to charge a fee for additional services over and above our statutory duties, the Clerk's Office must obtain approval from the Chief Judge. (See 705 ILCS 105/27.2 (r) stated above).
- In order to charge a fee for additional services over and above our statutory duties, the Clerk's Office must obtain approval from the Chief Judge. (See 705 ILCS 105/27.2 (r) stated above) The Clerk's Office will determine the feasibility of charging an additional fee to anyone that uses the no fee drop box to attempt to avoid paying a filing fee.

Finding #7:

The Policies and Procedures Manual does not fully define all the current processes and requirements, some sections had not been updated since 2003. In addition, the document appears to only be maintained

in a hardcopy format. Keeping policies and procedures up to date and in an easily accessible format will establish the internal controls and ensure a clear understanding of the duties and responsibilities.

Recommendation

We recommend that the policies and procedures manual be updated to include all current controls, processes and responsibilities. In addition, we recommend that the manual is periodically reviewed for updates and maintained in a central location in an electronic format to be easily accessible.

Management Response

- The current administration instituted a Policies, Methods, and Procedures Manual (PMP), for all functions, for the first time ever for the Clerk's Office, in 2003. The Policies, Methods, and Procedures manuals are updated each time a policy, method, or procedure is changed. If the County Auditor saw some PMPs dating back to 2003, then that means that there has been no change in those policies, methods, or procedures. The manuals for all of the divisions, departments and districts are maintained electronically on the Clerk's Office intranet and by each Chief Deputy Clerk. The intranet is a web based system that is available to all Clerk's Office employees with their user id and password. The intranet allows employees to research and find court forms, internal forms, and PMP's.

The Clerk's Office Accounting department constantly updates its manual with new and revised policies and procedures. If the County Auditor had inquired about an electronic version of the manual and about the process for updating the manual, we would have informed them. It must be noted however, that the electronic version is not kept as up to date as the manual version. The Clerk's Office will revise its procedures to ensure that the electronic version of the PMPs is updated concurrently with the manual version.

**INTERGOVERNMENTAL AGREEMENT
BY AND BETWEEN
THE ILLINOIS OFFICE OF THE COMPTROLLER
AND
THE OFFICE OF THE CLERK OF THE CIRCUIT COURT OF COOK COUNTY
REGARDING ACCESS TO THE COMPTROLLER'S LOCAL DEBT RECOVERY
PROGRAM**

This Intergovernmental Agreement ("the Agreement") is hereby made and entered into as of the date of execution by and between the Illinois Office of the Comptroller (hereinafter "IOC") and the Office of the Clerk of the Circuit Court of Cook County (hereinafter "the local unit"), in order to provide the named local unit access to the Local Debt Recovery Program for purposes of collecting both tax and nontax debts owed to the named local unit. Each of the parties hereto is a "public agency" as defined in Section 2 of the Intergovernmental Cooperation Act [5 ILCS 220/2].

WHEREAS, both the State of Illinois and the local unit have a responsibility to collect debts owed to its respective public bodies;

WHEREAS, IOC operates a system, known as the Comptroller's Offset System (hereinafter, "the System"), for collection of debt owed the State by persons receiving payments from the State;

WHEREAS, the Illinois General Assembly specifically provided for the ability of the local unit to utilize the System when it amended Section 10.05 and added Section 10.05d to the State Comptroller Act [P.A. 97-632; 15 ILCS 405/10.05 and 10.05d];

WHEREAS, IOC and the local unit are empowered under the Illinois Constitution [Ill. Const., Art. VII, Sec. 10], Section 3 of the Intergovernmental Cooperation Act [5 ILCS 220/3], and Section 10.05d of the State Comptroller Act (hereinafter, "the Act") [15 ILCS 405/10.05d] to contract with each other in any manner not prohibited by law;

NOW THEREFORE, in consideration of the foregoing recitals and the mutual covenants and promises contained herein, the sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

Article I – Purpose

The purpose of the Agreement between the IOC and the local unit is to establish the terms and conditions for the offset of the State's tax and nontax payments in order to collect tax and nontax debts owed to the local unit.

Article II – Authority

The authority for State payment offset is granted under Section 10.05 of the Act [15 ILCS 405/10.05] and the authority for entering into this Agreement is granted under Section 10.05d of the Act [15 ILCS 405/10.05d], Section 3 of the Intergovernmental Cooperation Act [5 ILCS 220/3], and Article VII of the Illinois Constitution [Ill. Const., Art. VII, Sec. 10].

Article III – State Payment Offset Requirements and Operations

A. Legal Requirements. The offset of State payments shall be conducted pursuant to the authority granted in Section 10.05 and 10.05d of the Act [15 ILCS 405/10.05 and 10.05d] and the requirements set forth in this Agreement.

1. Definition of “Debt”

- (a) For purposes of this Agreement, debt shall mean any monies owed to the local unit which is less than 7 years past the date of final determination, as confirmed by the local unit in Article III(A)(2)(a)(viii) of this Agreement.
- (b) No debt which is more than 7 years past the date of final determination may be placed or may remain on the System.
- (c) No debt which has resulted in the issuance of a warrant for the arrest of the debtor may be placed or remain on the system so long as that warrant for arrest is active.

2. Due Process & Notification

- (a) Before submitting a debt to IOC for State payment offset, the local unit must comply with all of the notification requirements of this Agreement. For purposes of this Agreement, notification of an account or claim eligible to be offset shall occur when the local unit submits to IOC the following information:
 - (i) the name and address and/or another unique identifier of the person against whom the claim exists;
 - (ii) the amount of the claim then due and payable to the local unit;
 - (iii) the reason why there is an amount due to the local unit (i.e., tax liability, overpayment, etc.);
 - (iv) the time period to which the claim is attributable;

- (v) the local entity to which the debt is owed;
 - (vi) a description of the type of notification has been given to the person against whom the claim exists and the type of opportunity to be heard afforded such person;
 - (vii) a statement as to the outcome of any hearings or other proceedings held to establish the debt, or a statement that no hearing was requested; and,
 - (viii) the date of final determination of the debt;
- (b) IOC will not process a claim under the Agreement until notification has been received from the local unit that the debt has been established through notice and opportunity to be heard.
 - (c) The local unit is required to provide the debtor with information about a procedure to challenge the existence, amount, and current collectability of the debt prior to the submission of a claim to IOC for entry into the System. The decision resulting from the utilization of this procedure must be reviewable.

3. Certification

- (a) The chief officer of the local unit must, at the time the debt is referred, certify that the debt is past due and legally enforceable in the amount stated, and that there is no legal bar to collection by State payment offset (See Appendix A).
- (b) Only debts finally determined as currently due and payable to the local unit may be certified to IOC as a claim for offset. No debt which is due to a third-party for collections activities or actions may be certified to IOC as a claim for offset.
- (c) The chief officer of the local unit may delegate to a responsible person or persons the authority to execute the statement of the claim required by the Agreement.
- (d) This delegation of authority shall be made on forms provided by the Comptroller and shall contain a signature sample of the person(s) to whom the delegation is made.
- (e) For purposes of this Agreement, "chief officer of the local unit" means the Chief Financial Officer and Comptroller.

4. Notification of Change in Status

- (a) The chief officer must notify IOC as soon as possible, but in no case later than 30 days, after receiving notice of a change in the status of an offset claim.
- (b) A change in status may include, but is not limited to, payments received other than through a successful offset, the filing of a bankruptcy petition, the death of the debtor, or the expiration of the ability for the debt to remain on the System, as provided for in Article III(A)(1)(b) of this Agreement.

B. Operational Requirements. Upon receiving a data file from the chief officer pursuant to the terms of this Agreement, IOC will perform a match with the local unit's debt file using a debtor's social security number, taxpayer identification number, name, address, or other unique identifier. The chief officer will receive a weekly file from IOC indicating the matches, at which time the local unit will update its debtor records. The chief officer will assume the responsibility of providing updates to the debtor records on file with IOC in order to ensure an equitable resolution of the debts owed to the local unit.

- 1. Technical Requirements. IOC agrees to work with the local unit to facilitate information and data procedures as provided for in this Agreement. The local unit agrees to adhere to the standards and practices of IOC when transmitting and receiving data.
- 2. Fee. A fee shall be charged to the debtor in order to recover the cost to IOC for administrating the System. The fee shall be per payment transaction and shall be \$15, unless the payment is for an amount less than \$30, in which case the fee shall equal to the amount offset. The fee will be deducted from the payment to be offset prior to issuance to the local unit.
- 3. Offset Notices. IOC will send offset notices to the debtor upon processing a claim under the Act and this Agreement. The notice will state that a request has been made to make an offset against a payment due to the debtor, identify the local unit as the entity submitting the request, provide the debtor with a phone number made available pursuant to Article III (B)(6) of this Agreement, and inform the debtor that they may formally protest the offset within sixty (60) days of the written notice.
- 4. IOC Protest Process. If a protest is received, IOC will determine the amount due and payable to the local unit. This determination will be made by a Hearing Officer and will be made in light of all information relating to the transaction in the possession of IOC and any other information IOC may request and obtain from the local unit and the debtor subject to the offset. If IOC requests information from the local unit relating to the

offset, the local unit will respond within sixty (60) days of IOC's request. IOC may grant the local unit an additional sixty (60) day extension for time to respond.

5. IOC Hearing Officer. The local unit hereby agrees to provide the Hearing Officer with any information requested in an efficient and timely manner in order to facilitate the prompt resolution to protests filed as a result of this Agreement. For purposes of this Agreement, any decision rendered by the Hearing Officer shall be binding on the local unit and shall be the final determination on the matter. The Hearing Officer may continue the review of a protest at his/her discretion in order to assure an equitable resolution.
6. Local Unit Call Center. The local unit hereby agrees to provide a working phone number which IOC will furnish to persons offset under this Agreement. The local unit shall ensure that the phone number is properly staffed in order to provide information about the debt the local unit is offsetting under this Agreement. The phone number for purposes of this Section and the Agreement is: (312) 603-4592.
7. Debt Priorities
 - (a) If a debtor has more than one local unit debt, the debt with the oldest date of delinquency shall be offset first.
 - (b) Any debt that is less than or equal to \$9.99 which is placed or remains on the System will not be offset and will not be paid to the local unit until such time as the balance owed to the local unit by the debtor exceeds \$9.99.
8. Transfer of Payment. Transfer of payment by IOC to the local unit shall be made in the form of electronic funds transfer (EFT). Nothing in this section or this Agreement shall limit the ability of either party to modify this Agreement at a later date in order to provide for an alternative method(s) of payment transfer.
9. IOC Refunds. If IOC determines that a payment is erroneous or otherwise not due to the local unit, IOC will process a refund of the offset, and refund the amount offset to the debtor. In the event the refund results in only a partial refund to the debtor, IOC will retain the fee referenced in Article III, Paragraph B, Section 2 above. The fee will only be refunded to the debtor in the event of a full refund of the offset amount.
10. Local Unit Refunds. The local unit is responsible for refunding monies to the debtor if an offset occurred due to inaccurate debt information or over collection, and the local unit has already received payment from IOC.

IOC will only refund monies in the event that a payment has not yet been made to the local unit.

Article IV – Permissible Use of Information

IOC acknowledges that the local unit is providing sensitive information about local debts for the purpose of conducting offsets under the Agreement. As such, IOC will use the information solely in connection with the Local Debt Recovery Program. IOC shall safeguard the local information in the same manner as it protects State debt information.

The local unit acknowledges that IOC is providing sensitive information about State payments for the purpose of conducting offsets under the Agreement. As such, the local unit will use the information solely in connection with the Local Debt Recovery Program. The local unit shall safeguard State information in the same manner as it protects local debt information.

The parties may use information in any litigation involving the parties, when such information is relevant to the litigation:

Article V – Term of the Agreement and Modifications

The Agreement becomes effective as of the Effective Date and shall remain in effect until it is terminated by one of the parties. Either party may terminate this Agreement by giving the other party written notice at least thirty (30) days prior to the effective date of the termination. Any modifications to the Agreement shall be in writing and signed by both parties.

Article VI – No Liability to Other Parties

Except for the fees described in Article III, paragraph B, Section 2 above, each party shall be responsible for its own costs incurred in connection with the Agreement. Each party shall be responsible for resolving and reconciling its own errors, but shall not be liable to any other parties for damages of any kind as a result of errors. Each party shall be liable for the acts and omissions of its own employees and agents. The Agreement does not confer any rights or benefits on any third party.

Article VII – Issue Resolution

The parties acknowledge that IOC is ultimately responsible for the development, design and operation of the System. Subject to that understanding, the parties agree to work cooperatively to resolve any matters that arise during the development, design and implementation of the program. If an issue cannot be resolved informally by mutual agreement of staff personnel, then the parties agree to elevate the issue to a senior level manager for resolution of the issue. For purposes of the Agreement, the "senior level managers" are:

1. IOC: Ray Marchiori, Director – Department of Government and Community Affairs
2. Local Unit: Wasii Fashina – Chief Financial Officer and Comptroller

Article VIII – Contacts

The points of contacts for this Agreement are:

IOC: Alissa Camp, General Counsel
Illinois Office of the Comptroller
325 West Adams
Springfield, Illinois 62704
Phone: 217/782-6000
Fax: 217/782-2112
E-mail: CampAJ@mail.ioc.state.il.us

Local Unit: Elena Demos
General Counsel
50 Washington Street
Richard J. Daley Center 1001
Chicago, IL 60602
Phone: 312/603-6946

Article IX – Acceptance of Terms and Commitment

The signing of this document by authorized officials forms a binding commitment between IOC and the Office of the Clerk of the Circuit Court of Cook County. The parties are obligated to perform in accordance with the terms and conditions of this document, any properly executed modification, addition, or amendment thereto, any attachment, appendix, addendum, or supplemental thereto, and any documents and requirements incorporated by reference.

By their signing, the signatories represent and certify that they possess the authority to bind their respective organizations to the terms of this document, and hereby do so.

[Signature Page Follows]

IN WITNESS WHEREOF, the Illinois Office of the Comptroller and the Office of the Clerk of the Circuit Court of Cook County by the following officials sign their names to enter into this agreement.

ILLINOIS OFFICE OF THE COMPTROLLER

By: Judy Baar Topinka Date: 6/13/13

Name: Judy Baar Topinka

Steven L. Wilk

Title: Comptroller

THE OFFICE OF THE CLERK OF THE CIRCUIT COURT OF COOK COUNTY

By: Dorothy Brown Date: 4/19/13

Name: Dorothy Brown

Title: Clerk of the Circuit Court of Cook County

By: Anita Alvarez Date: 4-23-13

Name: Anita Alvarez

Title: The Cook County State's Attorney's Office

Annual Revenue Projection	Number:
	Date:
	Revision:
	Page 1 of 2

Approval Signature of M&P Analyst: _____

Approval Signature of Clerk of the Circuit Court: _____

1.0 Purpose

The purpose of this policy/procedure is to establish the guidelines necessary for annual revenue estimation in order to maximize the odds of being in the right ballpark relative to actual revenue results.

2.0 Revision History

Date	Version	Description
MM/DD/CCYY	1.0	Annual Revenue Projection

3.0 Positions/Areas Affected

- 3.1 Chief Financial Officer
- 3.2 Budget Director
- 3.3 Assistant Comptroller
- 3.4 Accountants
- 3.5 Budget Analyst
- 3.6 General Counsel
- 3.7 Procurement Accounts Payable Analyst
- 3.8 General Budget Analyst

4.0 Policy

It is the policy of the Clerk's Office to objectively project annual revenue based on economic conditions, legislative mandates, judicial decisions, applicable laws and statutes, collections programs and the number of court cases filed.

5.0 Definitions

6.0 Responsibilities

- 6.1 The Chief Financial Officer (CFO) and the Assistant Comptroller are responsible for preparing the annual revenue projection by assessing the economic conditions, conducting analysis on the number of cases filed, analyze the collectability of delinquent fines and fees and determine if there is any pending legislation that will affect revenue.
- 6.2 The General Counsel is responsible for notifying the Chief Financial Officer of any legislative activities that could impact revenue.
- 6.3 The Assistant Comptroller is responsible for reviewing and approving all revenue analysis that are prepared by the Accountants. The Assistant Comptroller is responsible for monthly monitoring of the revenue projection and prepares a monthly Budget Revenue Variance Analysis and Explanation.

7.0 Procedures

- 7.1 The Budget Director submits requests to the Chief Financial Officer to prepare the upcoming Fiscal Year revenue projection.
- 7.2 The Chief Financial Officer will work with the Assistant Comptroller to discuss the issues that will impact projected revenue for the coming year.
- 7.3 The Chief Financial Officer and the Assistant Comptroller will look at the current revenue variance, current cases filed compared to projection, pending legislation that will affect revenue, collection agencies performance, and any pending County Ordinances or initiatives that will affect revenue.
- 7.4 The Assistant Comptroller will work with the Accountants using statistical data to prepare all the necessary analysis needed for the revenue projection. The analysis will include the evaluation of historical data and relevant political and legal issues.
- 7.5 The Chief Financial Officer will document all the assumptions utilized to prepare the projected revenue.
- 7.6 The Assistant Comptroller will prepare the revenue projection, including explanation for an increase or decrease for each line item. The revenue projection will be based on documented assumptions and the usage of historical data for a straight-line budget projection.
- 7.7 The Chief Financial Officer will review the revenue projection to determine if there is an anomaly that needs further explanation.
- 7.8 If the Chief Financial Officer disagrees with the revenue projection, he/she will discuss reasons for disagreeing with the Assistant Comptroller.
- 7.9 The Assistant Comptroller will make the necessary changes pursuant to the CFO's directive.
- 7.10 If the CFO agrees with the revenue projection, he/she will make an appointment to review the Revenue Projection with Clerk Brown.
- 7.11 If Clerk Brown disagrees with the revenue projection, she will discuss her reasons for disagreeing with the Chief Financial Officer.
- 7.12 The Chief Financial Officer will direct the Assistant Comptroller to make the changes pursuant to Clerk Brown's directive.
- 7.13 If Clerk Brown agrees with the revenue projection, the Chief Financial Officer will forward the approved revenue projection to the Budget Director.
- 7.14 The Budget Director will keep a copy of the revenue analysis, assumptions and other necessary revenue projection documentation.

FY14 -5 Month Actual v. Projection

Exhibit B-1

MONTH	FY2011	FY2012	FY2013	PREVIOUS 3 YEAR TOTALS	AVERAGE TOTAL PER MONTH	% OF REVENUE PER MONTH	FY2014 PROJECTED REVENUE TOTALS PER MONTH	Actual Totals FY2014	Difference Actual v. Proj.	% Difference
DECEMBER	7,406,165.94	7,263,401.97	6,441,246.14	21,110,814.05	7,036,938.02	8%	7,359,397.83	6,370,195.76		
JANUARY	7,560,241.54	7,004,762.30	7,299,080.14	21,864,083.98	7,288,027.99	8%	7,621,993.72	6,603,650.54		
FEBRUARY	7,366,252.86	7,800,793.06	7,299,071.66	22,466,117.58	7,488,705.86	8%	7,831,867.42	6,821,500.17		
MARCH	8,983,856.79	8,248,151.16	7,921,235.28	25,153,243.23	8,384,414.41	9%	8,768,620.82	7,173,211.60		
APRIL	7,420,407.99	7,424,046.44	7,667,490.54	22,511,944.97	7,503,981.66	8%	7,847,843.22	7,240,665.42		
TOTAL	38,736,925.12	37,741,154.93	36,628,123.76	113,106,203.81			39,429,723.00	34,209,223.49	(5,220,499.51)	-13%

2014 Preliminary Revenue Projections

FY 2014

FY2015

Clerk of the Circuit Court

Chancery and Domestic Relations

	Estimated May	Estimated Jun-Nov	Estimated 2014 YE	Variance YE	Preliminary Estimate 2014	Comparison of 2014			
19,500,000	2,920,366	1,211,890	1,204,760	1,067,403	13,093,581	19,500,000	(6)	19,400,000	-100,000

County Division

Law Division

3,700,000	1,648,606	309,359	354,502	462,494	2,774,961	5,549,922	1,849,922	3,200,000	-500,000
11,600,000	2,580,318	1,020,916	897,993	899,845	6,200,927	11,600,000	(6)	11,400,000	-200,000

Probate Division

Administrative Division

District 1

1,900,000	398,361	154,803	155,018	141,636	1,050,182	1,900,000	0	1,900,000	0
4,500,000					4,500,000	4,500,000	-	4,500,000	0
31,600,000	7,318,654	2,562,629	2,601,104	2,496,877	16,618,735	31,600,000	(6)	31,200,000	-400,000

District 2-6

23,950,000	4,920,639	1,909,843	2,022,709	1,770,638	13,326,172	23,950,000	0	23,400,000	-550,000
96,750,000	19,786,943	7,169,441	7,238,086	6,838,894	57,566,558	96,599,922	1,849,922	95,000,000	-1,750,000

Clerk of the Circuit Court

Sheriff Court Services

*Please note: The Sheriff Court Services fees revenue projection is part of the Cook County Sheriff Revenue and should not be included with the Clerk of the Circuit Court's revenue projections.

Special Purpose

Clerk of the Circuit Court (2) Fees

Automation - 528

12,000,000	2,047,812	762,971	836,458	729,448	7,623,312	12,000,000	(6)	12,000,000	0
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Document Storage - 529

11,000,000	1,877,452	698,549	783,007	671,802	6,969,189	11,000,000	(6)	11,000,000	0
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Dispute Resolution - Chief Judge - 531

225,000	47,575	16,167	16,146	15,978	129,135	225,000	0	225,000	0
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Clerk Administrative - 567

850,000	194,743	75,241	64,340	66,865	448,810	850,000	(6)	850,000	0
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Electronic Citation Fund - 580

450,000	71,399	29,772	25,796	25,393	297,641	450,000	0	450,000	0
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A	B	C	E	F
DIVISION	2015 BUDGETED REVENUE	2015 10 MONTH ACTUAL REVENUE	2015 ACTUAL/BUDGET VARIANCE	2015 ACTUAL/BUDGET % CHANGE
ADMINISTRATIVE DEPT. Interest on Investments	\$3,750,000.00	\$3,772,458.07	\$22,458.07	0.60%
CHANCERY DIVISION	\$10,447,222.22	\$5,554,110.01	-\$4,893,112.21	-46.84%
DOMESTIC RELATIONS DIV.	\$3,041,666.67	\$2,970,096.75	-\$71,569.92	-2.35%
COUNTY DIVISION	\$2,666,666.67	\$3,177,348.30	\$510,681.63	19.15%
LAW DIVISION	\$9,500,000.00	\$9,017,711.43	-\$482,288.57	-5.08%
PROBATE DIVISION	\$1,583,333.33	\$1,531,993.86	-\$51,339.47	-3.24%
CHILD SUPPORT DIVISION	\$750,000.00	\$1,839,439.35	\$1,089,439.35	145.28%
TOTAL REVENUE DIVISIONS	\$27,988,888.89	\$24,090,699.70	-\$3,898,189.19	-13.93%
DISTRICT ONE:				
CIVIL	\$18,744,444.44	\$11,541,050.91	-\$7,203,393.53	
CRIMINAL	\$3,166,666.67	\$3,002,680.81	-\$163,985.86	
TRAFFIC	\$3,750,000.00	\$3,517,225.23	-\$232,774.77	
TOTAL DISTRICT 1	\$25,661,111.11	\$18,060,956.95	-\$7,600,154.16	-29.62%
DISTRICT 2	\$3,666,666.67	\$3,179,967.25	-\$486,699.42	
DISTRICT 3	\$5,500,000.00	\$5,235,433.91	-\$264,566.09	
DISTRICT 4	\$2,916,666.67	\$2,960,078.69	\$43,412.02	
DISTRICT 5	\$4,416,666.67	\$4,287,248.85	-\$129,417.82	
DISTRICT 6	\$3,000,000.00	\$3,885,791.44	\$885,791.44	
TOTAL DISTRICTS 2-6	\$19,500,000.00	\$19,548,520.14	\$48,520.14	0.25%
TOTAL MUNICIPAL REVENUE	\$45,161,111.11	\$37,609,477.09	-\$7,551,634.02	-16.72%
TOTAL COUNTY REVENUE	\$78,900,000.00	\$65,472,634.86	-\$11,427,365.14	-14.86%
AUTOMATION FUND	\$10,000,000.00	\$6,442,006.26	-\$3,557,993.74	-35.58%
DOCUMENT STORAGE FUND	\$9,166,666.67	\$5,715,767.98	-\$3,450,898.69	-37.65%
DISPUTE RESOLUTION FUND	\$175,000.00	\$142,341.00	-\$32,659.00	-18.66%
CLERK ADMINISTRATIVE FUND	\$708,333.33	\$651,889.40	-\$56,443.93	-7.97%
ELECTRONIC CITATION FUND	\$375,000.00	\$235,305.91	-\$139,694.09	-37.25%

* Criminal Division is now included with 1st District Criminal

** The above projections, as well as other projections on this estimate are statements prepared by the staff of the Clerk of the Circuit Court utilizing a straight-line budget projection and assumptions that may not be realized. Among the factors that could cause the projection to be materially different from those actually achieved include inability to collect fines and fees due, pending litigation, and unexpected increase or decrease in court cases.

DOROTHY BROWN
CLERK OF THE CIRCUIT COURT OF COOK COUNTY
FY 2014 BUDGET CASH FLOW PROJECTION

MONTH	FY2011	FY2012	FY2013	PREVIOUS 3 YEAR TOTALS	AVERAGE TOTAL PER MONTH	% OF REVENUE PER MONTH	FY2014 PROJECTED REVENUE TOTALS PER MONTH
DECEMBER	7,406,165.94	7,263,401.97	6,441,246.14	21,110,814.05	7,036,938.02	8%	7,359,397.83
JANUARY	7,560,241.54	7,004,762.30	7,299,080.14	21,864,083.98	7,288,027.99	8%	7,621,993.72
FEBRUARY	7,366,252.86	7,800,793.06	7,299,071.66	22,466,117.58	7,488,705.86	8%	7,831,867.42
MARCH	8,983,856.79	8,248,151.16	7,921,235.28	25,153,243.23	8,384,414.41	9%	8,768,620.82
APRIL	7,420,407.99	7,424,046.44	7,667,490.54	22,511,944.97	7,503,981.66	8%	7,847,843.22
MAY	7,311,477.24	7,708,452.56	7,685,358.39	22,705,288.19	7,568,429.40	8%	7,915,244.20
JUNE	7,739,495.56	7,321,066.32	6,511,724.73	21,572,286.61	7,190,762.20	8%	7,520,270.83
JULY	7,088,812.75	7,479,664.35	6,495,999.92	21,064,477.02	7,021,492.34	8%	7,343,244.37
AUGUST	7,804,732.34	7,934,670.99	11,128,468.02	26,867,871.35	8,955,957.12	10%	9,366,353.83
SEPTEMBER	12,004,556.16	11,184,868.55	6,529,430.37	29,718,855.08	9,906,285.03	11%	10,360,229.45
OCTOBER	7,120,137.09	7,813,505.12	7,357,284.57	22,290,926.78	7,430,308.93	8%	7,770,794.52
NOVEMBER	6,714,926.01	7,068,307.87	6,423,246.19	20,206,480.07	6,735,493.36	7%	7,044,139.80
TOTAL	94,521,062.27	94,251,690.69	88,759,635.95	277,532,388.91	92,510,796.30	100%	96,750,000.00

DOROTHY BROWN
 CLERK OF THE CIRCUIT COURT OF COOK COUNTY
 SCHEDULE OF ESTIMATED FY 2015 REVENUE

DIVISION	ESTIMATED 2015
ADMINISTRATIVE DEPARTMENT (Interest on Investments, Outstanding Bonds & Abandoned Bonds)	4,500,000
<u>VARIOUS DIVISIONS</u>	
CHANCERY DIVISION	14,750,000
DOMESTIC RELATIONS DIVISION	3,650,000
COUNTY DIVISION	3,200,000
LAW DIVISION	11,400,000
PROBATE DIVISION	1,900,000
CHILD SUPPORT DIVISION	1,000,000
TOTAL REVENUE DIVISIONS	35,900,000
<u>MUNICIPAL DEPARTMENT</u>	
DISTRICT ONE (Criminal & Civil, Traffic)	
CRIMINAL	22,900,000
CIVIL	3,800,000
TRAFFIC	4,500,000
TOTAL DISTRICT ONE	31,200,000
SUBURBAN DISTRICTS TWO-SIX	
DISTRICT 2	4,400,000
DISTRICT 3	6,600,000
DISTRICT 4	3,500,000
DISTRICT 5	5,300,000
DISTRICT 6	3,600,000
TOTAL SUBURBAN DISTRICTS 2-6	23,400,000
TOTAL MUNICIPAL REVENUE	54,600,000
TOTAL COUNTY REVENUE	95,000,000
<u>SPECIAL PURPOSE FUNDS</u>	
AUTOMATION FUND	12,000,000
DOCUMENT STORAGE FUND	11,000,000
DISPUTE RESOLUTION FUND	210,000
CLERK ADMINSTRATIVE FUND	850,000
ELECTRONIC CITATION FUND	450,000

The above projections, as well as other projections on this estimate are statements prepared by the staff of the Clerk of the Circuit Court utilizing a straight-line budget projection and assumptions that may not be realized. Among the factors that could cause the projection to be materially different from those actually achieved include inability to collect fines and fees due, pending litigation, and unexpected increase or decrease in court cases.

12 months Analysis of Cash Flow Projection FY 2014

	<u>FY 2014 PROJECTED REVENUE TOTALS</u>	<u>FY 2014 ACTUAL REVENUE</u>	<u>FY 2014 ACTUAL/PROJECTED VARIANCE</u>
DECEMBER	6,400,000	6,370,195	(29,805)
JANUARY	7,300,000	6,603,651	(696,349)
FEBRUARY	7,300,000	6,821,500	(478,500)
MARCH	8,000,000	7,173,212	(826,788)
APRIL	7,700,000	7,240,665	(459,335)
MAY	7,700,000	6,631,052	(1,068,948)
JUNE	7,000,000	6,161,290	(838,710)
JULY	7,000,000	6,050,686	(949,314)
AUGUST	8,500,000	5,750,394	(2,749,606)
SEPTEMBER	11,750,000	8,645,078	(3,104,922)
OCTOBER	9,050,000	6,620,680	(2,429,320)
NOVEMBER	9,050,000	5,417,255	(3,632,745)
TOTAL	96,750,000	79,485,658	(17,264,342)

DOROTHY BROWN
CLERK OF THE CIRCUIT COURT OF COOK COUNTY
FY 2015 PROJECTED REVENUE
EXPLANATION OF 4 MONTHS BUDGET REVENUE VARIANCES

CHANCERY DIVISION

Variance -41.73%

The \$1,724,681 unfavorable variance in the projected Chancery Division revenue is primarily due to a decrease in the number of mortgage foreclosure cases filed from December 2014 through March 2015. The decrease is primarily due to a significant decrease in mortgage foreclosure cases.

DOMESTIC RELATIONS DIVISION

Variance -6.14%

The \$74,683 unfavorable variance in the projected Domestic Relations Division revenue is primarily due to the decrease in the number of new cases filed from December 2014 through March 2015.

COUNTY DIVISION

Variance +133.56%

The \$1,424,608 favorable variance in the projected County Division revenue is primarily attributable to an increase in the number of new tax objection cases filed from December 2014 through March 2015.

LAW DIVISION

Variance -10.91%

The \$414,455 unfavorable variance in the projected Law Division revenue is due to reduction in the number of cases filed from December 2014 through March 2015.

PROBATE DIVISION

Variance -5.99%

The \$37,933 unfavorable variance in the projected Probate Division revenue is primarily due to a decrease of in the number of new cases filed from December 2014 to March 2015.

DISTRICT ONE

Variance -28.45%

The \$2,915,765 in unfavorable variance in the projected District One revenue is primarily due a decrease in civil and traffic cases filed.

DISTRICT 2-6

Variations -1.18%

The \$90,745 unfavorable variance in projected Suburban District 2-6 revenue is due to the reduction in the number of cases filed in traffic and criminal area of law in the suburban districts.

AUTOMATION FUND

Variances -33.10%

The \$1,323,970 unfavorable variance for the Court Automation Fund revenue is primarily due to a decrease in cases filed from December 2014 through March 2015 in all areas of law.

DOCUMENT STORAGE FUND

Variances -35.46%

The \$1,300,295 unfavorable variance for the Court Automation Fund revenue is primarily due to a decrease in cases filed from December 2014 through March 2015 in all areas of law.

DISPUTE RESOLUTION FUND

Variance -14.06%

The \$9,841 unfavorable variance for the Dispute Resolution Fund is primarily due to a decrease in the number of cases filed in the civil areas of law.

ELECTRONIC CITATION FUND

Variance -32.21%

The \$48,318 unfavorable variance for Electronic Citation Fund is primarily due to a decrease in the number of cases filed in the suburban districts.

CLERK ADMINISTRATIVE FUND

Variance -5.79%

The projected Clerk Administrative Fund revenue is on par with the budgeted revenue.

MANUAL ON RECORDKEEPING

Part 2

INSTRUCTIONS RELATING TO FINANCIAL RECORDS

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PART 2

INTRODUCTION RELATING TO FINANCIAL RECORDS

Introduction

The instructions in Part 2 are intended to provide uniform procedures in the following areas: classification of money; savings and checking accounts; receipts; cash receipts journal; cash disbursements journal; and general ledger. These instructions provide definitions of data to be maintained and of functions to be performed relative to financial recordkeeping. The clerk may develop formats for financial records according to the needs of the jurisdiction; however, they must conform to the definitions contained in these instructions relating to data and function.

These instructions are written with the assumption that the clerk's recordkeeping system is automated. Exceptions to these instructions may be granted by the Administrative Director upon application by the clerk.

PART 2
SECTION A
General Provisions

1. Exceptions

Exceptions may be made only by written order of the Director of the Administrative Office. These instructions assume that a clerk's financial records are automated, and that the clerk is not responsible for keeping track of amounts withheld from employees' salaries for tax or retirement.

2. Money Classifications

Money received by the clerk is classified into two categories:

- Revenue earned by the clerk. This includes clerk's fees.
- Receipts for Others. This includes all other moneys received which are to be held in a trust or agency capacity and distributed as required by statute, rule or order.

3. Cash Basis

The financial records required by these instructions are maintained on a cash basis. Fees earned and not collected are not shown.

4. Double Entry Journals

Every entry in the Cash Receipts Journal and the Cash Disbursements Journal shall be a debit (+) or a credit (-). Similarly, monthly totals from the two Journals shall be recorded in the General Ledger accounts as debits or credits.

5. Cash Deposited Daily

All cash received is to be deposited in full in the appropriate checking account daily.

6. Savings Account

If a clerk elects to hold funds in other than a checking account, such funds should be in a savings account or certificate of deposit. Interest received will be revenue of the clerk's office.

PART 2

SECTION B

Checking Account

1. Form of Check

The clerk shall utilize one form of check. Each check should have a unique sequential number.

2. Copies

For each check produced, the clerk's office shall retain one of the following:

- a. a copy of the check produced on a multi-part form or an imaging device; or
- b. a machine-generated list of all checks produced on a daily basis, in check number order. The data recorded on the list for each check shall include:
 - check number;
 - payee;
 - amount;
 - date.

3. Number of Checking Accounts

For disbursing funds, the clerk has the following accounts:

- one checking account for each Division located in the Richard J. Daley Center;
- one checking account for each Municipal District, except for the First Municipal District;
- one account for bond cards;
- two checking accounts for bonds;
- two accounts for child support;
- five accounts for trusts:
 - Chancery, Chancery real estate surplus, Domestic Relations, Law, and Probate.
- one account for local debt recovery;
- one account for operations and administration;
- one account for returned checks; and
- one account for professional bondsman.

Exceptions to this requirement may be made upon application to the Administrative Director.

4. All Disbursements By Check or Automated Clearing House ("ACH")

All disbursements other than from petty cash are to be made by check or ACH payment.

PART 2

SECTION C

Receipt

1. Minimum Data Required

Each receipt shall contain, at a minimum, the following data:

- clerk's name and address;
- case number (or "NC" number for payments not related to a court case);
- date received;
- amount received;
- unique receipt number.

The clerk may utilize more than one receipt format for different types of payments as long as each format contains the minimum data listed above.

2. Copies

A receipt shall be produced in two copies to be used as follows:

- Copy 1 – payor's receipt;
- Copy 2 –retained by the clerk's office in numerical order. This copy is to be used for balancing a cash intake station at the end of the work period, and in the manual audit.

Additional copies may be generated at the discretion of the clerk.

PART 2

SECTION D

Cash Receipts Journal

1. Frequency

The clerk's office shall generate a Cash Receipts Journal daily.

2. Format

The format of the Cash Receipts Journal is left to the discretion of the clerk and shall perform the functions listed in this section.

3. Function

Regardless of the format, the Cash Receipts Journal shall perform the following functions.

- a. Provide a printed record of the total cash received each day.
- b. Provide a printed record of the total amount credited to each account each day.
- c. By designating each daily entry as debit (+) or a credit (-), provide assurance that the total amount of cash received each day has been fully credited to the various accounts. On a daily basis, the debit and credit entries on the Cash Receipts Journal should add up to zero.
- d. Provide a printed record of the total cash received each month.
- e. Provide a printed record of the total amount credited to each account each month.
- f. By designating each monthly total as a debit (+) or a credit (-), provide assurance that the total amount of cash received each month has been fully credited to the various accounts. On a monthly basis, the debit and credit entries on the Cash Receipts Journal should add up to zero.
- g. Provide monthly receipt totals for posting to the various accounts maintained in the General Ledger.

4. Debit and Credit Definitions

The following entries shall be debits (+):

- Cash received
 - Interest Revenue;
- Maintenance and support not deposited in the clerk's Maintenance and Child Support account but "passed through" directly to the recipient;
- Cash bail reclassifications;
- Partial payment reclassifications;

The following entries shall be credits (-):

- Clerk's fees and costs;
- Every other account listed in Part I of the Annual Financial Report containing a fee or cost received by the clerk;
- Maintenance and support deposited in the clerk's Maintenance and Child Support account;
- Cash bail received;
- Cash bail refunded (included under "Miscellaneous Disbursements" on the Annual Financial Report);
- Every account allocating fine, penalty, assessment, charge and forfeiture receipts to a municipality, township, county, or to the state;
- Every "Fees of Others" account listed on the Annual Financial Report;
- Every "Miscellaneous Disbursements" account listed on the Annual Financial Report;
- Bank charges.

5. Detail List: Function

For each daily account total recorded in the Cash Receipts Journal, the automated system shall generate a detail list. The data on the detail list is to be used for auditing, and may also be used for transmittal documentation as required.

6. Detail List: Content

The detail list for an account in the Cash Receipts Journal shall provide the following information:

- a. Daily total for the account;
- b. A listing, in case number order, of all cases for which money was allocated to make up the daily total for that account. The maximum data for each case listed shall be as follows:

- case number;
- amount allocated to the account;
- where necessary, further identification of the type of payment (e.g. filing fee; certification fee; copying fee). This information is left to the discretion of the clerk.

certification fee; copying fee). This information will depend upon the needs of the jurisdiction and is left to the discretion of the clerk. Note: If the data required for this listing is produced on the corresponding detail list of the Cash Receipts Journal, is need not be generated here.

7. Detail List: Content for Daily Disbursements

For accounts that may generate disbursements on a daily basis (e.g. bail refund), each check or ACH payment making up the daily total disbursed shall be included on the detail list. The minimum data for each check shall be as follows:

- a. Check number;
- b. Amount of check;
- c. Payee;
- d. Case number.

PART 2

SECTION E

Cash Disbursements Journal

1. Frequency

The clerk's office shall generate a Cash Disbursements Journal daily.

2. Format

The format of the Cash Disbursements Journal is left to the discretion of the clerk.

3. Function

Regardless of the format, the Cash Disbursements Journal shall perform the following functions.

- a. Provide a printed record of the total cash disbursed each day.
- b. Provide a printed record of the total amount debited to each account each day.
- c. By designating each daily entry as a debit (+) or a credit (-), provide assurance that the total amount of cash disbursed each day has been fully debited to the various accounts. On a daily basis, the debit and credit entries on the Cash Disbursements Journal should add up to zero.
- d. Provide a printed record of the total cash disbursed each month.
- e. Provide a printed record of the total amount debited to each account each month.
- f. By designating each monthly total as a debit (+) or a credit (-), provide assurance that the total amount of cash disbursed each month has been fully debited to the various accounts. On a monthly basis, the debit and credit entries on the Cash Disbursements Journal should add up to zero.
- g. Provide monthly disbursement totals for posting to the various accounts maintained by the General Ledger.

4. Debit and Credit Definitions

The following entries shall be credits (-):

- Cash disbursed.

The following entries shall be debits (+):

- Clerk's fees and costs;
- Every other account listed in Part 1 of the Annual Financial Report containing a fee or cost of the clerk which is disbursed;
- Maintenance and support disbursed from the clerk's Maintenance and Child Support account;
- Cash bail refunded;
- Every disbursement of fine, penalty, assessment, charge and forfeiture payments to a municipality, township, county, or to the state;
- Every disbursement from an account listed under "Fees of Others" on the Annual Financial report;
- Every disbursement from an account listed under "Miscellaneous Disbursements" on the Annual Financial Report.

5. Detail List: Function

For each account total recorded in the Cash Disbursements Journal, the automated system shall generate a detail list. The data on the detail list is to be used for auditing, and may also be used for transmittal documentation as required.

6. Detail List: Content For Regular Monthly Disbursements

For accounts that are normally paid by a single check or ACH payment each month, or on a regular schedule during the month, the minimum data for the detail list shall be as follows:

- a. Check number;
- b. Amount of check;
- c. Payee;
- d. A listing, in case number order, of all cases for which money was allocated to make up the amount of the check. The minimum data for each case listed is as follows:
 - case number;
 - amount allocated to the account;
 - where necessary, further identification of the type of payment (e.g. filing fee;

PART 2

SECTION F

General Ledger

1. Accounts

The General Ledger is made up of individual accounts. Accounts fall into the following groups:

- a. Cash accounts-one for each savings and checking account;
- b. Cash bail account;
- c. Clerk's revenue accounts – these are listed in Part I of the Annual Financial Report
- d. Maintenance and child support account;
- e. Fines, penalties, assessments, charges and forfeiture accounts maintained for the various state and local governments – these are listed in Part III – B of the Annual Financial Report;
- f. Fees of others – these are listed in Part III – C of the Annual Financial Report;
- g. Miscellaneous Disbursements – these correspond to the accounts listed in Part III – D of the Annual Financial Report.

2. Monthly Entries

Each General Ledger account should be updated monthly with totals derived from the Cash Receipts Journal, the Cash Disbursements Journal, and bank statements.

3. Balance

Each amount posted to the General Ledger will be a debit (+) or a credit (-). Similarly, the balance in any account will be a debit or a credit. The General Ledger must always be in balance: the total of all debit balances must equal the total of all credit balances.

Penn Credit Corporation
Payment Analysis Report

Report Date: 11/03/2015 From: For: 2013/01-2015/10 Created for: P7725 - Cook County Circuit Court

Month/Year	Number Placed	Amount Placed	Placement Collections	Monthly Collections	# PIF	\$ PIF	# STL	\$ STL	# BRK	\$ BRK	# ADI	\$ ADI	# CAN	\$ CAN	# CRQ	\$ CRQ	Amount Collectible	LOK	Active Dollars
2013/01	0	\$0.00	\$0.00	\$8,724.20	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2013/02	192	\$76,995.00	\$15,922.78	\$10,466.03	66	\$4,702.43	0	\$0.00	0	\$0.00	0	\$0.00	52	\$18,959.20	14	\$4,639.70	\$72,255.30	22.05%	\$37,363.32
2013/03	0	\$0.00	\$0.00	\$13,728.37	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2013/04	226	\$73,814.00	\$17,108.00	\$9,427.00	71	\$17,517.50	0	\$0.00	1	\$345.70	0	\$0.00	58	\$20,772.70	12	\$5,112.90	\$68,455.40	24.99%	\$30,574.70
2013/05	0	\$0.00	\$0.00	\$7,789.32	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2013/06	201	\$76,183.90	\$13,318.10	\$5,836.37	49	\$11,065.60	0	\$0.00	1	\$767.00	0	\$0.00	72	\$28,226.90	7	\$4,938.60	\$70,578.30	18.87%	\$29,033.30
2013/07	0	\$0.00	\$0.00	\$10,211.69	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2013/08	216	\$91,291.70	\$13,435.90	\$11,394.00	46	\$13,209.60	0	\$0.00	0	\$0.00	0	\$0.00	76	\$38,117.30	17	\$6,120.40	\$83,551.00	16.08%	\$31,997.80
2013/09	0	\$0.00	\$0.00	\$7,273.80	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2013/10	222	\$85,595.95	\$18,320.90	\$9,852.08	76	\$17,738.12	0	\$0.00	0	\$0.00	0	\$0.00	71	\$26,789.10	20	\$4,591.20	\$71,002.75	25.80%	\$25,892.75
2013/11	0	\$0.00	\$0.00	\$6,956.54	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2013/12	214	\$77,118.60	\$8,967.40	\$8,907.17	41	\$8,301.80	0	\$0.00	1	\$700.70	0	\$0.00	79	\$26,120.90	14	\$3,617.90	\$72,920.00	12.33%	\$37,711.70
Total for 2013	1271	\$481,397.15	\$87,063.08	\$10,586.37	349	\$42,576.05	0	\$0.00	4	\$3,833.70	0	\$0.00	408	\$158,988.10	84	\$18,920.70	\$438,642.75	18.85%	\$192,573.57
2014/01	0	\$0.00	\$0.00	\$7,080.88	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/02	212	\$83,418.40	\$12,914.70	\$21,551.82	41	\$11,757.54	0	\$0.00	2	\$598.00	0	\$0.00	86	\$37,294.40	11	\$6,897.80	\$75,922.60	17.01%	\$25,713.50
2014/03	0	\$0.00	\$0.00	\$15,460.76	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/04	180	\$81,068.65	\$13,517.40	\$14,716.16	56	\$13,312.65	0	\$0.00	2	\$686.40	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/05	0	\$0.00	\$0.00	\$7,139.65	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/06	139	\$61,656.40	\$8,775.00	\$2,021.15	30	\$8,697.00	0	\$0.00	2	\$2,488.20	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/07	0	\$0.00	\$0.00	\$5,745.02	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/08	107	\$54,792.40	\$0.00	\$2,946.82	14	\$7,229.40	0	\$0.00	3	\$731.90	0	\$0.00	0	\$0.00	0	\$0.00	\$5,873.40	16.68%	\$34,567.04
2014/09	0	\$0.00	\$0.00	\$4,414.10	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/10	90	\$58,125.60	\$6,589.30	\$4,394.95	8	\$3,650.40	0	\$0.00	1	\$2,124.20	0	\$0.00	17	\$6,000.80	0	\$0.00	\$41,440.10	15.85%	\$28,870.00
2014/11	0	\$0.00	\$0.00	\$3,451.80	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2014/12	65	\$42,810.30	\$5,310.24	\$5,296.20	11	\$3,131.70	0	\$0.00	3	\$635.70	0	\$0.00	14	\$7,688.20	2	\$2,317.90	\$39,856.70	13.37%	\$26,858.26
Total for 2014	793	\$381,871.75	\$53,183.00	\$104,149.31	160	\$47,858.69	0	\$0.00	13	\$7,264.40	0	\$0.00	136	\$46,856.80	59	\$45,622.75	\$329,086.40	16.77%	\$17,046.49
2015/01	0	\$0.00	\$0.00	\$7,536.12	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2015/02	30	\$12,671.10	\$764.40	\$7,536.12	3	\$764.40	0	\$0.00	0	\$0.00	0	\$0.00	10	\$4,591.60	0	\$0.00	\$12,671.10	6.03%	\$7,335.10
2015/03	834	\$250,461.25	\$35,210.62	\$7,421.42	162	\$30,083.30	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$235,599.85	14.55%	\$200,329.23
2015/04	183	\$70,908.72	\$8,487.76	\$13,403.10	28	\$8,182.20	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$4,273.74	12.76%	\$58,047.22
2015/05	108	\$46,283.90	\$3,883.63	\$15,510.57	11	\$3,181.10	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$6,534.98	8.75%	\$35,308.27
2015/06	152	\$55,502.20	\$6,899.40	\$13,075.91	27	\$6,835.40	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$3,691.90	12.95%	\$46,360.30
2015/07	0	\$0.00	\$0.00	\$18,539.60	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
2015/08	216	\$2,814,667.63	\$5,181.30	\$8,533.59	17	\$2,782.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$72,040.80	3.91%	\$69,227.60
2015/09	9,772	\$75,675.63	\$2,004.51	\$9,597.10	21	\$4,644.90	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$1,813,913.43	0.18%	\$2,808,898.52
2015/10	0	\$0.00	\$0.00	\$9,597.10	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0.00%	\$0.00
Total for 2015	11,295	\$3,324,270.40	\$62,663.32	\$110,615.41	269	\$56,973.30	0	\$0.00	0	\$0.00	0	\$0.00	10	\$4,591.60	92	\$33,618.64	\$3,292,651.76	1.90%	\$3,225,969.24
Client Total	13,359	\$4,189,539.30	\$204,930.00	\$325,351.09	778	\$186,507.04	0	\$0.00	17	\$11,088.10	0	\$0.00	554	\$220,434.50	235	\$119,656.09	\$4,060,279.11	5.05%	\$3,653,014.61

Penn Credit

DAILY COLLECTION REPORT

ACTV-OT	START-OT	END-OT	RUN-OT	DISTRICT	AGENCY	ACTV-CODE	CHEQNO	TITANUMBER	ACTV-OT	CASH-PAYD-AMT	BOND-PAYD-AMT	CHECK-PAYD-AMT	CHEQNO	CREDIT-PAYD-AMT	CREDIT-TYPE	PAID-AMT	COLLECTION-FEE-PAID	TOT BALANCE-DUE
11/03/2015	11/03/2015	11/03/2015	11/03/2015	1	600	P	2013-02-04-07173582026	T664867	0	0	0	0	0	0		\$ 49.23	\$	\$ 390.00
11/03/2015	11/03/2015	11/03/2015	11/03/2015	1	600	P	2014-08-26-09294674872	TU27665	0	0	0	0	0	0		\$ 76.92	\$	\$ 23.08
11/03/2015	11/03/2015	11/03/2015	11/03/2015	1	600	P	2015-03-10-09141570667	TH30963	0	0	0	0	0	0		\$ 60.00	\$	\$ 152.20

AMNESTY WEEK

at the Clerk of the Circuit Court of Cook County

MON., OCT. 5th - Fri., OCT. 9th 2015

5 DAYS, COLLECTION FEES WAIVED!

With Extended Clerk's Office Hours (for making amnesty payments ONLY): 7:30 a.m.—6:00 p.m.

When You Pay,



- ⊖ Collection Fees Waived on ALL Past Due Fines!
- ⊖ Avoid Additional Penalties on Past Due Fines or Fees Owed!

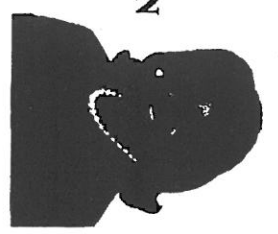
Full or Partial Payments Accepted! Pay by cash, check, money order or credit cards at these Clerk of Court locations: Daley Center (Downtown), All 5 Suburban Districts, and the Criminal Courthouse (26th St. & California)

Or Pay by Phone: Call 888-497-8701 Give the customer service representative the provider ID number 22530 and state that you are making an Amnesty Payment.

Visit www.cookcountyclerkofcourt.org

or call (312) 603-5035 for more information

HON. DOROTHY BROWN
CLERK OF THE CIRCUIT COURT
OF COOK COUNTY



IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS

GENERAL ADMINISTRATIVE ORDER NO. 2002-03

SUBJECT: BULK ELECTRONIC DATA DISSEMINATION POLICY

IT IS HEREBY ORDERED THAT THE FOLLOWING IS ADOPTED AS GENERAL ADMINISTRATIVE ORDER 2002-03, EFFECTIVE DECEMBER 2, 2002:

Purpose

The purpose of this Bulk Electronic Data Dissemination Policy is to set forth a uniform, cost-effective and equitable method for the dissemination of bulk electronic court record data to commercial business entities. Unless subsequently prohibited by statute, court rule, or court order, electronic court record data may be disseminated to commercial business entities, although such dissemination is not required. Nothing in this Order shall be construed as a determination that the Circuit Court of Cook County (hereinafter "Court") or the Clerk of the Circuit Court of Cook County (hereinafter "Clerk") is obligated to reproduce or disseminate court records in an electronic format or by means of an electronic medium. See generally Administrative Office of the Illinois Court's Electronic Access Policy for Circuit Court Records of the Illinois Courts, effective January 1, 2003.

Available Data

The electronic court record data referred to herein include all records of the Court that are being maintained by the Clerk pursuant to the provisions in the *Clerks of Courts Act*, 705 ILCS

105/0.01 et seq.

The Clerk may prepare uniformly packaged data files for distribution to entities requesting bulk electronic court record data in one or more electronic formats that meet industry standards for data dissemination. "Uniformly packaged data files" are a fixed and standard set of predetermined data elements extracted from an entire file or substantial subset of a file maintained as a computerized court record. All uniformly packaged data files and the method(s) used to disseminate such data must be approved by the Chief Judge in writing. The method used to make bulk electronic court records available to requesting entities shall not include a direct connection to the Clerk's computer system.

The Clerk shall not disseminate any data files, including uniform data files that result from selective searches of court record data by identifying fields. This prohibition on the use of identifying fields includes, but is not limited to, fields such as birth date, social security number, race, gender, or any other individual characteristic of a party. The Clerk shall not select, aggregate, or manipulate certain court records in response to any request for bulk electronic court record data, without prior written approval from the Chief Judge.

The dissemination of electronic court record data must be in compliance with all applicable laws. The Clerk shall not disseminate electronic court record data concerning matters or materials sealed, impounded, or expunged by statute, court rule, or court order. For cases charged under the Illinois Criminal

Code, 720 ILCS 5/1-1 et seq., or other criminal cases, bulk distributions will include only information for case numbers and/or charges where a judgment of conviction was entered against the defendant.

Request Procedure

Prior to considering any request for bulk electronic court record data, the Clerk shall establish a written, office-wide policy on the dissemination of bulk electronic court record data that is consistent with this Order and the provisions of the *Clerks of Courts Act*, 705 ILCS 105/0.01, et seq. The Clerk's policy shall include procedures for requesting bulk electronic court record data and responding to such requests pursuant to the authority granted in section 27.2a(r) of the *Clerks of Courts Act*, 705 ILCS 105/27.2a(r).

The office-wide policy established by the Clerk must be approved by the Chief Judge in writing before any individual request is granted. Once approved, any request seeking uniformly packaged data shall be considered "routine" and will not require further approval by the Chief Judge. Each request for electronic court record data other than uniformly packaged data shall be considered a "special request" and must be submitted directly to the Chief Judge for written approval prior to dissemination of any of the requested data. The Clerk's policy shall be communicated, either orally or in writing, to anyone making a request for bulk electronic court record data.

Fees

If the Clerk adopts a policy for the dissemination of bulk electronic court record data consistent with the provisions of this Order, the Clerk shall set fee schedules for dissemination of the data. The fees set by the Clerk shall include all costs associated with processing the electronic court record data requested. The term "costs" as used herein includes, but is not limited to, expenditures made for analysis and design, computer programming, program testing, computer run time, telecommunications, overhead, and materials (e.g., tapes, disks, microfiche, paper).

Consistent with the requirement in section 27.2a(r) of the *Clerks of Courts Act*, 705 ILCS 105/27.2a(r), the Clerk shall submit the data dissemination fee schedule to the Chief Judge, in advance, for written approval. The Clerk may revise the fee schedule, as needed, to reflect changes in the costs of duplicating electronic court records or in the types of requests proposed to be granted. Any revisions shall be submitted to the Chief Judge, in advance, for written approval.

The Clerk may accept in-kind services or goods as a form of payment for bulk electronic data, provided that such in-kind services or goods are valued at or above the costs associated with processing the court record data requested. Any proposal for in-kind services, in full or in part, must be submitted to the Chief Judge, in advance, for written approval of the Clerk's valuation of the in-kind payment.

Requester Agreement

All entities requesting bulk electronic court record data which will be resold or otherwise further disseminated to a third party shall agree in writing with the Court and the Clerk that all court record data will be updated and made current as of the date of dissemination. The term "made current" as used herein shall include, but is not limited to, disseminating only court record data that is in full compliance with all statutes, court rules, and court orders (e.g. those pertaining to sealing, impounding, and expunging of court records). The term "disseminate" as used herein means the disclosure or transmittal of court record data in any form, oral, written, or otherwise. This agreement shall also require the entity selling or otherwise disseminating court record data to provide a notice to the third party that the court record data is current as of the calendar date on which it is disseminated.

All entities requesting bulk electronic court record data that will be resold or otherwise further disseminated to a third party shall also agree in writing with the Court and the Clerk to include a disclaimer with each subsequent dissemination. The disclaimer may be in the same format as the data being disseminated and shall state in substance:

"Neither the Circuit Court of Cook County nor the Clerk of the Circuit Court of Cook County warrants the accuracy, completeness, or currency of this data. This data is not an official record of the Court or the Clerk and may not be represented as an official court record."

Non-exclusivity

The Clerk shall not enter any agreement that purports to grant any commercial business entity the exclusive right to receive bulk electronic court record data of the Circuit Court of Cook County. Any agreement purporting to grant an exclusive right or otherwise granting a commercial entity any similar advantage over other commercial entities shall be invalid and shall have no binding effect on the Circuit Court of Cook County.

Business Records

The Clerk shall maintain a complete record of all transactions involving bulk electronic court record data. Each record shall contain copies of all correspondence including, but not limited to, all requests for data, all approvals of requests for data, all responses denying requests for data, all written approvals of "special requests" by the Chief Judge, all written agreements between the Court, the Clerk and the entity requesting data, and all disclaimers or other information provided to commercial entities or other parties receiving data directly from the Clerk. All documents enumerated in this paragraph or otherwise pertaining to the normal business processing of requests for bulk electronic court record data, shall be business records of the Clerk and the Court.

Implementation

Within ninety (90) days of the effective date of this Order, any existing or pending methods utilized by the Clerk for the purpose of distributing bulk electronic court record data and any policies and/or procedures related thereto must be in full compliance with this Order and all the provisions herein.

Dated this 4th day of November 2002, effective December 2, 2002. This Order shall be spread upon the records of this Court and published.

ENTERED
CLERK OF CIRCUIT COURT
DOROTHY BROWN

ENTER: NOV - 4 2002

JUDGE TIMOTHY G. EVANS # 1599
DEPUTY CLERK Chief Judge

CIRCUIT COURT OF Cook County