Statement of Changes in Assets and Liabilities of Agency Fund

Year Ended November 30, 2014

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

Year Ended November 30, 2014

# TABLE OF CONTENTS

Page

Section I	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Statement of Changes in Assets and Liabilities of Agency Fund	6
Notes to Statement of Changes in Assets and Liabilities of Agency Fund	8
Section II	
Report J – Annual Financial Report	11
Section III	
Supplemental Schedules:	
Exhibit A - Schedule of Depositories	28
Exhibit B - Combining Statement of Assets and Liabilities of Agency Fund	31
Exhibit C - Combining Statement of Receipts and Disbursements of	
Revenue Funds	32
Exhibit C-1 - Combining Statement of Clerk's Fees	34
Exhibit D - Combining Statement of Cash Receipts and Disbursements of	
Trust and Other Funds	35
Section IV	
Independent Auditors' Report on Internal Control Over Financial Reporting and	
on Compliance and Other Matters Based on an Audit of Financial Statements	
Performed in Accordance with Government Auditing Standards	36
Independent Accountants' Report on Compliance and	
on Internal Control over Compliance	38
Applicable Legal Requirements	40



# **Independent Auditors' Report**

To the Board of Commissioners Cook County, Illinois

# **Report on the Financial Statements**

We have audited the accompanying statement of changes in assets and liabilities of agency fund of the Office of the Clerk of the Circuit Court of Cook County, Illinois (the "Clerk of the Court") as of and for the year ended November 30, 2014, and the related notes to the financial statement.

## Management's Responsibility for the Financial Statement

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

## Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

# Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and changes in financial position of the agency fund of the Clerk of the Circuit Court of Cook County, Illinois as of and for the year ended November 30, 2014 in accordance with accounting principles generally accepted in the United States of America.

# Emphasis of Matter

We draw attention to Note 1, which describes that the statement of changes in assets and liabilities of agency fund presents only the agency fund of the Clerk of the Court and does not purport to, and does not, present fairly the financial position of Cook County, Illinois as of November 30, 2014 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

# **Other Matters**

# Required Supplementary Information

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

## Other Information

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

Report J Annual Financial Report and the Supplemental Schedules (Exhibits A-D) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Report J Annual Financial

Report (excluding Part II covering operating funds that are already audited as part of the county audit) and the Supplemental Schedules (Exhibits A-D) have been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the statement of changes in assets and liabilities of agency fund as a whole.

# Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2015 on our consideration of the Clerk of the Court's internal control over financial reporting of the agency fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, which is included within. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of the Court's internal control over financial reporting and compliance.

Shado of Renteria

Chicago, Illinois May 4, 2015

# Management's Discussion and Analysis

# November 30, 2014

# Introduction

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

Since this MD&A is designed to focus on current activities, resulting change, and current known facts, please read it in conjunction with the accompanying statement of changes in assets and liabilities of agency fund (pages 6-7), notes to statement of changes in assets and liabilities of agency fund (pages 8-10), Administrative Office of the Illinois Courts Annual Financial Report J (pages 11-27), supplemental schedules (pages 28-35), report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* (pages 36-37), report of independent accountants' on compliance and on internal control over compliance (pages 38-39), and applicable legal requirements (pages 40-53).

Clerk of the Circuit Court Annual Single Independent Audit

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

## **Required Financial Statements**

The Clerk of the Court's accompanying Statement of Changes in Assets and Liabilities of Agency Fund is prepared on the accrual basis of accounting applicable to agency funds. The Clerk of the Court's accompanying Statement of Changes in Assets and Liabilities of Agency Fund as of November 30, 2014, is classified in accordance with state statute, as well as auditing guidelines and applicable legal requirements disseminated by the Administrative Office of the Illinois Courts.

# Management's Discussion and Analysis (continued)

# November 30, 2014

# Financial Highlights

In fiscal years 2014 and 2013 the Clerk of the Court collected approximately \$162,000,000 and \$174,000,000 respectively, in statutory and court ordered fines, fees, penalties, costs, and assessments and distributed approximately \$164,000,000 and \$176,100,000 in 2014 and 2013 respectively, in statutory and court ordered fines, fees, penalties, costs, and assessments to Cook County, the State of Illinois, and other units of local government.

# Requests for Information

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

#### Statement of Changes in Assets and Liabilities of Agency Fund

#### For the Year Ended November 30, 2014

	2013 Increases		Decreases	2014
Assets				
Cash on Hand - Note 2	\$ 11,610	\$-	\$-	\$ 11,610
Cash in Bank - Note 2	76,951,533	342,673,436	324,015,605	95,609,364
Investments (Certificate of Deposit) - Note 2	57,385,297	1,174,514	12,364,099	46,195,712
Cash in Depositories	134,336,830	343,847,950	336,379,704	141,805,076
Items Held in Safekeeping - Note 3	1,990,461	150,500	408,000	1,732,961
Securities in Trust	376,500	20,000	20,000	376,500
Accounts Receivable-Returned Checks - Note 4	3,069,156	225,246	266,125	3,028,277
Less: Allowance for Uncollectible Receivables - Note 4	(414,336)		-	(363,393)
Accounts Receivable-Govt. Agency Billing - Note 5	12,982,209	1,117,914	520,970	13,579,153
Accounts Receivable-Indigent Person Billing	430,897	86,345	20,256	496,986
Accounts Receivable-Other	268,246	20,741	6,861	282,126
Accounts Receivable	16,336,172	1,501,189	814,212	17,023,149
Total Assets	\$ 153,051,573	\$ 345,519,639	\$ 337,621,916	\$ 160,949,296
Liabilities Clerk Fees	\$ 794,777	\$ 6,072,307	\$ 6,033,673	\$ 833,411
Fines	φ <i>13</i> 4,777 3,100	9,008	¢ 0,000,070 6,008	¢ 035,411 6,100
Sheriff's Fees & Fines	1,243,486	11,851,313	12,082,573	1,012,226
County Criminal Fines	39,584	316,947	329,011	27,520
Bond Forfeitures - County	83,502	420,561	476,803	27,260
State's Attorney Fee	162,626	1,823,182	1,829,352	156,456
Filing Fees	4,324,384	49,985,619	50,852,285	3,457,718
Clerk's Cost	950,017	13,893,929	14,057,149	786,797
Document Storage Fund	627,927	7,591,547	7,723,725	495,749
Court Automation Fund	683,850	8,450,428	8,569,118	565,160
Dispute Resolution Fund	16,652	177,074	180,465	13,261
Law Library Fund	457,997	5,359,487	5,459,510	357,974
Children's Waiting Room Fund	220,940	2,541,550	2,589,225	173,265
Operation and Administrative Fund	143,027	825,067	853,744	114,350
Electronic Citation Fund	20,937	295,012	290,972	24,977
Arrestee's Medical Costs Fund	9,999	73,446	73,811	9,634
Bail Bond Cost	566,163	5,966,355	5,968,957	563,561
Interest Due to County	(318,603)		92,690	(411,293)
Child Support Grant	35,135	1,069,736	1,059,960	44,911
Public Safety Fund	24,759	687,409	681,962	30,206
County Health Fund	47,592	321,838	312,800	56,630
Criminal Penalty Fee	1,306	-	-	1,306
Other County Revenue	85,829	757,247	786,492	56,584
Adult Probation	13,117	10,797	11,004	12,910
Probation and Court Services Fund	46,094	753,175	744,501	54,768
Juvenile Probation Fee	-	300	300	-
Starting Banks	11,610	-	-	11,610
Due to Cook County	10,295,807	119,253,334	121,066,090	8,483,051

- Continued -

#### Statement of Changes in Assets and Liabilities of Agency Fund

#### For the Year Ended November 30, 2014

		2013 Incre		Increases Decre		Increases Decreases			2014
Liabilities (Continued)									
State Treasurer (Include Driver's Education Fund)	\$	1,853,943	\$	11,673,288	\$	12,544,588	\$	982,643	
Drug Assessment Fines	Ψ	28,157	Ψ	134,211	Ψ	142,529	Ψ	19,839	
Violent Crime Act		49,298		327,923		349,530		27,691	
Trauma Center Fund		95,998		676,715		740,909		31,804	
Domestic Violence Shelter & Service Fund		11,879		57,573		63,973		5,479	
Domestic Violence Shener & Service Fund		481		2,066		2,235		312	
Sexual Assault Services Fund		1,480		2,000				312	
		5,359				2,810 17,716			
Sex Offender Investigation Fund		5,359 113,009		16,264 577,324		,		3,907	
State Offender DNA Identification System Fund Transportation Safety Highway Hire-Back Fund		,		,		561,283		129,050	
LEADS Maintenance Fund		2,768		12,642		10,967		4,443	
		3,438		28,594		25,403		6,629	
Traffic and Criminal Conviction Surcharge Fund		376		1,064		2,021		(581)	
Youth Drug Abuse Prevention Fund		4,222		15,063		14,573		4,712	
Fire Prevention Fund		24,669		147,520		161,075		11,114	
Fire Truck Revolving Loan Fund		30,525		145,417		159,127		16,815	
Prisoner Review Board Vehicle and Equipment Fund		20,577		42,686		46,530		16,733	
Roadside Memorial Fund		23,964		142,697		154,940		11,721	
Performance-enhancing Substance Testing Fund		375		1,240		2,480		(865)	
State Police Services Fund		16,958		74,581		81,550		9,989	
Drug Traffic Prevention Fund		1,045		3,428		3,723		750	
State Police Operations Assistance Fund		511,937		2,914,429		3,212,050		214,316	
Foreclosure Prevention Program Fund		673,162		7,096,670		7,317,072		452,760	
Abandoned Residental Property Program Fund		16,917		194,388		196,988		14,317	
Department of Natural Resources		4,714		49,193		49,565		4,342	
Payable to the State of Illinois		3,495,251		24,336,696		25,863,637		1,968,310	
Municipalities-1st Dist. Chicago		326,114		2,469,925		2,515,951		280,088	
Payable to the City of Chicago		326,114		2,469,925		2,515,951		280,088	
Municipalities-Villages		1,000,792		11,246,659		10,636,632		1,610,819	
Other Agencies		721,296		1,755,346		1,603,480		873,162	
State Police Streetgang-Related Crime Fund		105		910		435		580	
State Police Road Fund		42,888		139,276		152,632		29,532	
Cannabis Control Act		12,358		88,287		82,166		18,479	
Laboratory Drug Testing		3,967		71,620		69,681		5,906	
Marriage Fund		10,575		123,220		125,710		8,085	
Illinois Commerce Commission		1,296		2,186		3,416		66	
Child Advocacy Center		72,649		802,236		809,967		64,918	
Payable to Other Agencies		1,865,926		14,229,740		13,484,119		2,611,547	
Cash Bond-Control		69,103,829		69,779,945		71,848,490		67,035,284	
Court Ordered Deposits		50,128,270		34,603,570		22,562,083		62,169,757	
Deposits of Bail Securities		642,538		82,425		108,638		616,325	
Forgery-Control		1,611		26,966		26,966		1,611	
Imprest-Control		1,011		53,534,287		53,534,287		1,011	
Control Accounts		15 206 344						15 053 824	
		15,206,344		1,665,291		917,811		15,953,824	
Victim Counseling Services Reimbursement		100 28,756		-		(631) 20		731	
Special Escrow		-		52 150 500				28,788	
Items held in Safekeeping		1,990,461		150,500		408,000		1,732,961	
Child Support Collection Fund		388,022		1,859,194		1,851,604		395,612	
Trust and Other Fund Balances		137,489,931		161,702,230		151,257,268		147,934,893	
Allowance for Uncollectible Receivables - Note 4		(414,336)		-		(50,943)		(363,393)	
Miscellaneous Liability		(7,120)		280,039		238,119		34,800	
Total Liabilities	\$	153,051,573	\$	322,271,964	\$	314,374,241	\$	160,949,296	
	¥	, , , ,	Ψ	, ,,	Ψ	- ·,=· ·j= · ·	Ψ		

See accompanying notes

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

November 30, 2014

# **1. Summary of Significant Accounting Policies**

# **Reporting Entity**

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

# **Basis of Presentation**

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

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

## Investments

The Clerk of the Court's investments at November 30, 2014 either had maturity dates of less than one year or are not held for investment purposes. As a result, these amounts are reported in the statement of changes in assets and liabilities of agency fund at amortized cost.

## Estimates

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

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

November 30, 2014

# **1.** Summary of Significant Accounting Policies (continued)

## **Classification of Liabilities**

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

## 2. Cash and Investments

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

Custodial Credit Risk – Cash and Certificates of Deposit

Cash and Certificates of deposit with the Clerk of the Court's various depositories were \$95,609,364 and \$46,195,712 respectively, for a combined total of \$141,805,076 at November 30, 2014. The Clerk of the Court also held \$11,610 in change funds. The related bank balance (including certificates of deposit) was \$149,406,409. Of the bank balance, 100 percent was either insured or collateralized with securities held by the Clerk of the Court's agents in the Clerk of the Court's name.

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

## 3. Items Held in Safekeeping

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

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

November 30, 2014

# 4. Allowance for Uncollectible Receivables

As of November 30, 2014, the Clerk of the Court had an allowance for uncollectible receivables of \$363,393. The allowance is based on a percentage of the Accounts Receivable – Returned Checks balance determined to be uncollectible as of November 30, 2014.

# 5. Accounts Receivable- Govt. Agency Billing

As of November 30, 2014, Accounts Receivable- Govt. Agency consisted of billings from the City of Chicago of \$13,234,994 and other governmental agencies of \$344,158. Billings for the City of Chicago for the fiscal year ended November 30, 2014 totaled \$984,242. The majority of the City of Chicago's outstanding balance is for filing fees for the registration of administrative judgments for civil proceedings which do not qualify the City of Chicago for law enforcement fee-waiver status as determined by the Clerk of the Court.

Effective on January 1, 2014, the Clerk of the Court required the City of Chicago to pay filing fees for the registration of administrative judgements for civil proceedings at the time of filing. The Clerk of the Court continues to engage the City of Chicago regarding collection of the outstanding registration of administrative judgments balance. For the year ended November 30, 2014, the Clerk of the Court did not record a provision for allowance for uncollectible balances.

# Report J – Annual Financial Report

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

#### Report J Annual Financial Report

Year Ended November 30, 2014

#### PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)	SECTION A TOTAL	\$57,656,019.00
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$8,450,428.00
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$1,757,145.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$7,591,547.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$825,067.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$295,012.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)(1) INTEREST PAID ON ACCOUNTS\$0.00(2) DHFS IV-D CONTRACTUAL AND INCENTIVE\$4,161,932.00(3) OTHER\$0.00	SECTION G (1,2,3) TOTAL	\$4,161,932.00

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$80,737,150.00

Report J Annual Financial Report

Year Ended November 30, 2014

#### PART II - COST OF OPERATING CLERK'S OFFICE

The 2014 Circuit Clerk Audit Guidelines (revision March 2014) do not require reporting of Cost of Operating Clerk's Office. The Cook County Board requested reporting of Cost of Operating Clerk's Office.

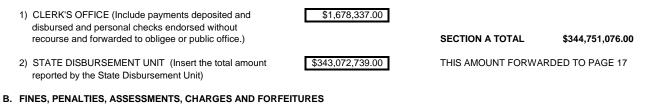
A. GROSS SALARIES (1) CIRCUIT CLERK (PAID BY COUNTY) (2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL (3) NUMBER OF STAFF POSITIONS: (i) FULL-TIME: (ii) PART TIME: (ii) PART PART PART PART PART PART PART PART	\$105,000.00 \$70,380,557.00 0	
NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.	SECTION A (1,2) TOTAL	\$70,485,557.00
<b>B. AUTOMATION EXPENSES</b> (INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSO AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLU IN C THROUGH F BELOW.)		
<ul><li>(1) PAID FROM COURT AUTOMATION FUND</li><li>(2) PAID FROM COUNTY GENERAL FUND</li></ul>	\$10,855,292.00 \$0.00 SECTION B (1,2) TOTAL	\$10,855,292.00
C. MAINTENANCE AND CHILD SUPPORT EXPENSES (INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)		
<ol> <li>PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND</li> <li>PAID FROM COUNTY GENERAL FUND</li> </ol>	\$0.00 \$0.00 SECTION C (1,2) TOTAL	\$0.00
D. COURT DOCUMENT STORAGE EXPENSES (INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)		
<ul><li>(1) PAID FROM DOCUMENT STORAGE FUND</li><li>(2) PAID FROM COUNTY GENERAL FUND</li></ul>	\$9,295,687.00 \$0.00 SECTION D (1,2) TOTAL	\$9,295,687.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND (INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)	SECTION E TOTAL	\$781,530.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND (INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)	SECTION F TOTAL	\$0.00
G. ALL OTHER CLERK'S OFFICE EXPENSES (INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIC TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWIN DOLLAR AMOUNTS ON ATTACHMENT A.) NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABO'	G	
	SECTION G TOTAL	\$3,517,859.00
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,	C,D,E,F,G) TOTAL	\$94,935,925.00

Report J Annual Financial Report

Year Ended November 30, 2014

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

#### A. MAINTENANCE AND CHILD SUPPORT



SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

·/····································			
a. ALL EXCEPT DRUG FINES b. DRUG FINES c. CRIME LABORATORY FUND d. CRIME LABORATORY DUI FUND e. OTHER	\$10,655,076.00 \$87,378.00 \$0.00 \$3,057,340.00 SUBTOTAL 1-a,b,c,d,e	\$13,799,794.00	
1.1) DRUG TASK FORCE		\$0.00	
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	\$108,676.00		
b. DRUG FINES	\$615.00		
c OTHER	\$338,074.00		
	SUBTOTAL 2-a,b,c	\$447,365.00 TOT/	AL \$14,247,159.00
(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TO ATTACHMENT B)	TAL OF AMOUNT	1017	<b>-∟</b> φ14,247,133.00
3) COUNTY			
a. CRIMINAL FINES	\$3,255,493.00		
b. TRAFFIC FINES	\$13,742,711.00		
c. DRUG FINES	\$0.00		
d. CRIME LABORATORY FUND e. CRIME LABORATORY DUI FUND	\$0.00 \$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT	\$0.00		
TO COUNTY GENERAL CORPORATE FUND)	\$0.00		
,	SUBTOTAL 3-a,b,c,d,e,f,g	\$16,998,204.00	
* NOTHER RECORDENCES AND ITEM ITEM ITEM INCOMENCE ON ATTACK			

\* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3)\$31,245,363.00THIS AMOUNT FORWARDED TO THE TOP OF PAGE 15

Report J Annual Financial Report

Year Ended November 30, 2014

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

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

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$49,193.00
2. ROAD FUND (OVERWEIGHTS)	\$139,276.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$3,884.00
5. STATE CRIME LABORATORY FUND	\$66,580.00
6. STATE POLICE DUI FUND	\$299,387.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$327,923.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$0.00
9. DRIVERS EDUCATION FUND	\$728,263.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$59,639.00
11. DRUG TREATMENT FUND	\$134,211.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$1,720.00
14. TRAUMA CENTER FUND	\$676,715.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$115,792.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$3,734,727.00
17. GENERAL REVENUE FUND	\$2,686,463.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$15,063.00
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$31,437.00
36. FIRE PREVENTION FUND	\$145,825.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$0.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$577,324.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$1,496.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$4,749,953.00
45. LUMP SUM SURCHARGE*	\$38,156.00
SUBTOTAL 4 (1-45	) \$14,583,027.00
THIS AMOUNT FOR	RWARDED TO PAGE 15

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

Report J Annual Financial Report

Year Ended November 30, 2014

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

SUBTOTAL SECTION B(1,1.1, 2, 3)\$31,245,363.00AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 13

#### B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES (Continued) 4) STATE (Funds 46-999) SUBTOTAL 4 (1-45)

TATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$14,583,027.00
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLIC	(F)	\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$0.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUI	ND	\$0.00
50. CORPORATE CRIME FUND		\$0.00
51. DIESEL EMISSIONS TESTING FUND		\$0.00
52. ER RESTITUTION (STATE)	F	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	F	\$145,417.00
54. FORECLOSURE PREVENTION PROGRAM FUND	F	\$718,879.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	F	\$1,822,226.00
56. ILLINOIS ANIMAL ABUSE FUND	F	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUNI	<b>-</b>	\$20.00
58. ILLINOIS RACING BOARD	F	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEM	ENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	F	\$8,076.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUI	ND	\$42,686.00
63. ROADSIDE MEMORIAL FUND		\$142,697.00
64. SEALING FEE (STATE POLICE)		\$36,440.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$16,264.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$2,914,429.00
71. STATE POLCIE STREETGANG-RELATED CRIME FUND		\$1,100.00
72. STATE POLICE VEHICLE FUND		\$157,205.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUNI		\$12,642.00
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FU	ND	\$570.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$162.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$8.00
78. STATE POLICE SERVICES FUND		\$0.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$902,956.00
80. GUARDIANSHIP AND ADVOCACY FUND		\$430,293.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$280,731.00
	SUBTOTAL 4 (46-999)	\$7,632,801.00

SUBTOTAL 4 (1-999)

\$22,215,828.00

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$53,461,191.00 THIS AMOUNT FORWARDED TO PAGE 17

Report J Annual Financial Report

Year Ended November 30, 2014

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

#### C. FEES OF OTHERS

1. STATE'S ATTORNEY (a) FEES (b) RECORDS AUTOMATION FUND	\$1,823,182.00 \$154,871.00 SUBTOTAL (1-a,b)	
<ul> <li>2. SHERIFF</li> <li>(a) FEES (e.g. SERVICE OF PROCESS*)</li> <li>(b) COUNTY GENERAL FUND FOR COURT SECURITY</li> </ul>	\$2,732,330.00 \$9,062,822.00 SUBTOTAL (2-a,b)	
<ol> <li>COUNTY LAW LIBRARY FUND</li> <li>MARRIAGE FUND OF THE CIRCUIT COURT</li> <li>COUNTY FUND TO FINANCE THE COURT SYSTEM</li> <li>COURT-APPOINTED COUNSEL:         <ul> <li>(a) DEFENSE COUNSEL</li> <li>(b) JUVENILE REPRESENTATION</li> </ul> </li> </ol>	\$1,077.00 \$0.00	
<ol> <li>COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER</li> <li>MUNICIPAL ATTORNEY PROSECUTION FEE</li> <li>PROBATION AND COURT SERVICES FUND</li> <li>DISPUTE RESOLUTION FUND</li> <li>MANDATORY ARBITRATION FUND         <ul> <li>(a) ARBITRATION FEE</li> <li>(b) REJECTION OF AWARD</li> </ul> </li> </ol>	SUBTOTAL (6 -a,b) \$2,548,955.00 \$483,580.00 SUBTOTAL (11-a,b)	
<ul> <li>12. DRUG/ALCOHOL TESTING &amp; ELECTRONIC MONITO</li> <li>13. ELECTRONIC MONITORING DEVICE FEE <ul> <li>(a) SUBSTANCE ABUSE SERVICES FUND</li> <li>(b) WORKING CASH FUND</li> </ul> </li> </ul>	\$0.00 \$1,025.00	1
<ol> <li>COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)</li> <li>COUNTY HEALTH FUND</li> <li>TRAFFIC SAFETY PROGRAM SCHOOL</li> <li>COUNTY JAIL MEDICAL COSTS FUND</li> <li>SEXUALLY TRANSMITTED DISEASE TEST FUND</li> <li>DOMESTIC RELATIONS LEGAL FUND</li> <li>CHILDREN'S WAITING ROOM FUND</li> <li>NEUTRAL SITE CUSTODY EXCHANGE FUND</li> <li>OTHER (ITEMIZE ON ATTACHMENT E)</li> </ol>	SUBTOTAL (13-a,b)	\$1,025.00 \$0.00 \$321,838.00 \$1,569,655.00 \$73,446.00 \$1,969.00 \$0.00 \$2,541,550.00 \$0.00 \$2,704,113.00
	SECTION	

SECTION C TOTAL \$31,507,989.00 THIS AMOUNT FORWARDED TO PAGE 17

\*Contains the FTA Warrant Fee and e-Citation Fee)

Report J Annual Financial Report

Year Ended November 30, 2014

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

#### D. MISCELLANEOUS DISBURSEMENTS

<ol> <li>RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVEN</li> <li>"WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER         <ul> <li>a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD</li> <li>b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES</li> </ul> </li> </ol>	ILE)	\$0.00 \$0.00	\$1,282,37	′6.00	
	SUBTO	TAL (2-a,b)	\$	60.00	
<ol> <li>3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT</li> <li>4. ABANDONED (UNCLAIMED) BAIL TO COUNTY</li> <li>5. ABANDONED (UNCLAIMED) PROPERTY TO STATE</li> <li>6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR</li> </ol>			\$2,624,18 \$291,32		
<ul> <li>a. FROM JUDICIAL SALES</li> <li>b. FROM ALL OTHER CASE CATEGORIES</li> <li>7. REIMBURSEMENTS/CONTRIBUTIONS TO</li> </ul>	SUBTOTAL	\$4,088,937.00 \$18,385,962.00 (6-a,b)	\$22,474,89	99.00	
A "LOCAL ANTI-CRIME PROGRAM" 8. REFUND AND RETURNS a. BAIL b. OTHER		\$52,825,084.00 \$0.00	9	\$0.00	
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITN FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		(8-a,b)	<b>\$52,825,08</b>		
	THIS	SECTION AMOUNT FORWARE	-	\$79,729,172.0 N D BELOW	0
	SECTION B	TOTAL (FROM PAG TOTAL (FROM PAG TOTAL (FROM PAG TOTAL (FROM PAG	iE 15) iE 16)	\$344,751,076.0 \$53,461,191.0 \$31,507,989.0 \$79,729,172.0 \$509,449,428.0	0
Please indicate if you are a percentage distribution county pursuant to 27.5	and 27.6 of the	Clerks of Courts Act	YES _	<u>X</u> NO	
Please indicate the Month your fiscal year ends.	MONTH:	NOVEMBER			

Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT A

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

#### DESCRIPTION

#### AMOUNT

120 - Overtime Compensation	\$413,996.00
136 - Differential Dollars	\$12,119.00
170 - Mandatory Medicare Cost	\$635,734.00
183 - Seminar For Prof Employ	\$7,387.00
185 - Prof/Tech Membership Fees	\$4,633.00
186 - Training Program Staff Per	\$19,003.00
190 - Transportation & Other Travel Services	\$9,924.00
214 - Armored Car Service	\$38,700.00
220 - Communication Services	\$9,471.00
225 - Postage	\$864,916.00
228 - Delivery Services	\$141.00
240 - Printing and Publishing	\$85,032.00
241 - Internal Graphics and Reproduction services	\$261,703.00
245 - Advertising For Specific Purposes	\$181,676.00
250 - Premium-Fidelity, Bonds	\$45,345.00
260 - Professional Services	\$5,000.00
261 - Legal Fee - Labor Matters	\$27,850.00
268 - Court Reporting	\$52,561.00
350 - Office Supplies	\$212,055.00
353 - Books, Periodicals & Publish	\$7,562.00
388 - Computer Operation Supplies	\$127,465.00
440 - Maint & Repair of Office Equipment	\$91,779.00
441 - Maint & Repair Data Processing Equipment	\$130,153.00
444 - Op. Maint & Repair of Auto Equipment	\$10,508.00
445 - Operation of Auto Equipment	\$7,375.00
449 - Op. Maint & Repair not Classified	\$12,341.00
470 - Operating Cost - RJD Center	\$1,584,029.00
630 - Rental Office Equipment	\$280,033.00
660 - Rent - Office and Med Facility	\$248,326.00
819 - Appropriation Transfer	(\$1,868,958.00)
ATTACHMENT A TOTAL	\$3,517,859.00

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

#### Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT B

Name Of Municipality,	All		0	Crime		
Township, Or Drug Task Force	Except	Drug	Crime Lab	Lab DUI	Other	Totals
Alsip	Drug \$ 44,786.00	Drug \$ 250.00			\$ 22,701.00	\$ 67,737.00
Arlington Heights	236,122.00	42.00	_	_	54,073.00	290,237.00
Barrington	75,858.00	42.00	-	_	24,668.00	100,526.00
Barrington Hills	28,989.00	-	-	_	8,362.00	37,351.00
Bartlett	51,016.00	500.00	_	_	22,099.00	73,615.00
Bedford Park	33,126.00	-	-	-	10,301.00	43,427.00
Bellwood	83,879.00	-	-	-	11,030.00	94,909.00
Berkeley	17,190.00	50.00	-	-	4,242.00	21,482.00
Berwyn	79,290.00	1,160.00	-	-	40,122.00	120,572.00
Blue Island	38,286.00	-	-	-	12,330.00	50,616.00
Bridgeview	64,954.00	-	-	-	19,034.00	83,988.00
Broadview	180,276.00	172.00	-	-	8,182.00	188,630.00
Brookfield	29,179.00	-	-	-	12,286.00	41,465.00
Buffalo Grove	7,720.00	-	-	-	5,021.00	12,741.00
Burbank	57,280.00	-	-	-	9,639.00	66,919.00
Burnham	18,752.00	-	-	-	6,072.00	24,824.00
Burr Ridge	3,781.00	-	-	-	4,024.00	7,805.00
Calumet City	33,214.00	-	-	-	11,764.00	44,978.00
Calumet Park	26,142.00	-	-	-	2,863.00	29,005.00
Chicago	2,387,531.00	65,532.00	-	-	948,110.00	3,401,173.00
Chicago Heights	151,465.00	120.00	-	-	24,321.00	175,906.00
Chicago Ridge	91,074.00		-	-	10,259.00	101,333.00
Cicero	231,095.00	3,171.00	-	-	78,815.00	313,081.00
Country Club Hills	24,616.00	-	-	-	6,454.00	31,070.00
Countryside	14,048.00	-	-	-	8,523.00	22,571.00
Crestwood	21,219.00	-	-	-	6,553.00	27,772.00
Crete	-	-	-	-	70.00	70.00
Deerfield	-	-	-	-	14.00	14.00
Des Plaines	76,960.00	805.00	-	-	30,489.00	108,254.00
Dixmoor	10,346.00	-	-	-	2,175.00	12,521.00
Dolton	41,363.00	-	-	-	6,645.00	48,008.00
East Hazelcrest	230,002.00	-	-	-	4,805.00	234,807.00
Elgin	7,143.00	-	-	-	2,269.00	9,412.00
Elk Grove Village	224,141.00	-	-	-	29,484.00	253,625.00
Elmwood Park	38,190.00	614.00	-	-	17,393.00	56,197.00
Evanston	102,087.00	2,253.00	-	-	41,530.00	145,870.00
Evergreen Park	291,436.00	319.00	-	-	39,351.00	331,106.00
Flossmoor	35,444.00	-	-	-	3,206.00	38,650.00
Ford Heights	-	-	-	-	40.00	40.00
Forest Park	68,973.00	425.00	-	-	17,983.00	87,381.00
Forestview	6,464.00	-	-	-	6,567.00	13,031.00
Franklin Park	64,902.00	485.00	-	-	23,745.00	89,132.00
Glencoe	10,721.00	-	-	-	4,158.00	14,879.00
Glenview	34,935.00	518.00	-	-	23,574.00	59,027.00
Glenwood	25,512.00	-	-	-	4,647.00	30,159.00
Golf	9,228.00	-	-	-	1,212.00	10,440.00
Hanover Park	125,081.00	301.00	-	-	34,768.00	160,150.00

#### Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT B

Name Of Municipality,	All			Crime		
Township, Or Drug	Except		Crime	Lab		
Task Force	Drug	Drug	Lab	DUI	Other	Totals
Harper College	1,648.00	-	-	-	240.00	1,888.00
Harvey	122,630.00	-	-	-	13,810.00	136,440.00
Harwood Heights	62,261.00	125.00	-	-	17,438.00	79,824.00
Hazelcrest	31,352.00	-	-	-	1,823.00	33,175.00
Hickory Hills	34,815.00	-	-	-	11,280.00	46,095.00
Hillside	70,442.00	743.00	-	-	10,709.00	81,894.00
Hinsdale	341.00	-	-	-	797.00	1,138.00
Hodgkins	15,015.00	-	-	-	5,755.00	20,770.00
Hoffman Estates	224,327.00	737.00	-	-	48,651.00	273,715.00
Hometown	12,754.00	-	-	-	3,350.00	16,104.00
Homewood	53,598.00	-	-	-	7,770.00	61,368.00
Indian Head Park	8,483.00	-	-	-	1,940.00	10,423.00
Inverness	14,283.00	-	-	-	740.00	15,023.00
Justice	78,260.00	-	-	-	16,364.00	94,624.00
Kenilworth	3,610.00	-	-	-	1,524.00	5,134.00
La Grange	21,547.00	-	-	-	10,018.00	31,565.00
La Grange Park	45,883.00	-	-	-	7,849.00	53,732.00
Lansing	66,138.00	100.00	-	-	7,082.00	73,320.00
Lemont	52,724.00	-	-	-	21,319.00	74,043.00
Lincolnwood	35,857.00	5.00	-	-	25,809.00	61,671.00
Lynwood	27,483.00	138.00	-	-	6,874.00	34,495.00
Lyons	79,933.00	1,000.00	-	-	12,764.00	93,697.00
Markham	34,533.00	-	-	-	11,694.00	46,227.00
Matteson	46,931.00	-	-	-	6,737.00	53,668.00
Maywood	39,475.00	115.00	-	-	8,783.00	48,373.00
McCook	115,279.00	-	-	-	7,340.00	122,619.00
Melrose Park	30,860.00	330.00	-	-	14,247.00	45,437.00
Memorial Park District	1,445.00	-	-	-	82.00	1,527.00
Merrionette Park	14,649.00	-	-	-	3,175.00	17,824.00
Midlothian	65,801.00	250.00	-	-	11,463.00	77,514.00
Morton Grove	56,374.00	600.00	-	-	24,822.00	81,796.00
Morraine Valley CC	281.00	-	-	-	44.00	325.00
Mt. Prospect	149,097.00	-	-	-	58,608.00	207,705.00
Niles	151,191.00	101.00	-	-	61,398.00	212,690.00
Norridge	48,957.00	50.00	-	-	13,938.00	62,945.00
North Riverside	32,749.00	17.00	-	-	13,724.00	46,490.00
Northbrook	120,915.00	281.00	-	-	22,590.00	143,786.00
Northfield	32,932.00	-	-	-	8,422.00	41,354.00
Northlake	245,597.00	250.00	-	-	32,520.00	278,367.00
Oak Forest	44,843.00	500.00	-	-	14,920.00	60,263.00
Oak Lawn	122,827.00	25.00	-	-	74,355.00	197,207.00
Oak Park	86,641.00	628.00	-	-	23,068.00	110,337.00
Olympia Fields	13,074.00	-	-	-	5,122.00	18,196.00
Orland Hills	21,534.00	-	-	-	5,168.00	26,702.00
Orland Park	88,573.00	140.00	-	-	61,199.00	149,912.00

#### Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT B

Name Of Municipality,	All			Crime		
Township, Or Drug	Except		Crime	Lab		
Task Force	Drug	Drug	Lab	DUI	Other	Totals
Palatine	306,397.00	1,250.00	-	-	42,737.00	350,384.00
Palos Heights	29,250.00	-	-	-	35,302.00	64,552.00
Palos Hills	36,598.00	62.00	-	-	20,433.00	57,093.00
Palos Park	13,700.00	-	-	-	9,879.00	23,579.00
Park Forest	30,027.00	25.00	-	-	5,197.00	35,249.00
Park Ridge	196,786.00	22.00	-	-	24,354.00	221,162.00
Phoenix	13,656.00	-	-	-	3,544.00	17,200.00
Posen	34,810.00	-	-	-	9,106.00	43,916.00
Prairie State College	33.00	-	-	-	42.00	75.00
Prospect Heights	34,502.00	162.00	-	-	13,293.00	47,957.00
Richton Park	27,193.00	-	-	-	4,749.00	31,942.00
River Forest	44,447.00	-	-	-	16,073.00	60,520.00
River Grove	33,188.00	250.00	-	-	23,438.00	56,876.00
Riverdale	132,572.00	-	-	-	2,391.00	134,963.00
Riverside	52,678.00	253.00	-	-	29,184.00	82,115.00
Robbins	118,192.00	-	-	-	2,122.00	120,314.00
Rolling Meadows	83,400.00	50.00	-	-	25,951.00	109,401.00
Roselle	442.00	-	-	-	749.00	1,191.00
Rosemont	44,891.00	-	-	-	23,597.00	68,488.00
Sauk Village	18,700.00	-	-	-	3,232.00	21,932.00
Schaumburg	160,005.00	1,418.00	-	-	51,825.00	213,248.00
Schiller Park	102,066.00	100.00	-	-	53,969.00	156,135.00
Skokie	124,438.00	63.00	-	-	50,947.00	175,448.00
South Barrington	43,085.00	-	-	-	12,782.00	55,867.00
South Chicago Heights	15,798.00	-	-	-	3,816.00	19,614.00
South Holland	175,614.00	-	-	-	11,637.00	187,251.00
South Suburban College	3,596.00	-	-	-	334.00	3,930.00
Steger	10,390.00	-	-	-	1,002.00	11,392.00
Stickney	43,354.00	-	-	-	11,603.00	54,957.00
Stone Park	24,906.00	-	-	-	3,949.00	28,855.00
Streamwood	85,638.00	375.00	-	-	27,998.00	114,011.00
Summit	156,233.00	-	-	-	17,535.00	173,768.00
Thornton	8,827.00	-	-	-	1,002.00	9,829.00
Tinley Park	64,957.00	-	-	-	24,242.00	89,199.00
Westchester	32,282.00	20.00	-	-	12,170.00	44,472.00
Western Springs	30,120.00	-	-	-	7,057.00	37,177.00
Wheeling	128,572.00	213.00	-	-	35,556.00	164,341.00
Willow Springs	48,159.00	-	-	-	18,295.00	66,454.00
Wilmette	49,773.00	263.00	-	-	18,347.00	68,383.00
Winnetka	16,240.00	-	-	-	7,545.00	23,785.00
Worth	17,803.00	-	-	-	6,567.00	24,370.00
Southwest Chicago Christian School	-	-	-	-	50.00	50.00
School Zone # U-46	-	-	-	-	150.00	150.00
School Zone #21	-	-	-	-	50.00	50.00
School Zone #23	-	-	-	-	50.00	50.00
School Zone #27	-	-	-	-	100.00	100.00
School Zone #39	-	-	-	-	50.00	50.00

#### Report J Annual Financial Report

#### Year Ended November 30, 2014

#### ATTACHMENT B

Name Of Municipality,	All		<b>.</b>	Crime		
Township, Or Drug Task Force	Except	Drug	Crime Lab	Lab DUI	Other	Totals
School Zone #54	Drug	Drug	Lap -	-	50.00	Totals 50.00
School Zone #62	-	-	-	-	50.00	50.00
School Zone #65					250.00	250.00
School Zone #69			_		100.00	100.00
School Zone #104			_		350.00	350.00
School Zone #108	-	-	-	-	150.00	150.00
School Zone #117	-	-	_	-	50.00	50.00
School Zone #118	-	-	-	-	50.00	50.00
School Zone #135	-	-	_		180.00	180.00
School Zone #140	-	-	-	-	50.00	50.00
School Zone #140 School Zone #147	-	-	-	-	150.00	150.00
School Zone #148	-	-	-	-	100.00	100.00
School Zone #148 School Zone #150	-	-	-	-	1,750.00	
	-	-	-	-	50.00	1,750.00
School Zone #151	-	-	-	-	200.00	50.00
School Zone #152	-	-	-	-	200.00	200.00
School Zone #154	-	-	-	-		50.00
School Zone #155	-	-	-	-	50.00	50.00
School Zone #160	-	-	-	-	50.00	50.00
School Zone #162	-	-	-	-	50.00	50.00
School Zone #167	-	-	-	-	200.00	200.00
School Zone #201	-	-	-	-	100.00	100.00
School Zone #205	-	-	-	-	50.00	50.00
School Zone #212	-	-	-	-	50.00	50.00
School Zone #214	-	-	-	-	250.00	250.00
School Zone #215	-	-	-	-	200.00	200.00
School Zone #230	-	-	-	-	50.00	50.00
Township of Bloom	715.00	-	-	-		715.00
Township of Bremen	2,227.00	-	-	-		2,227.00
Township of Calumet	68.00	-	-	-		68.00
Township of Elk Grove	643.00	-	-	-		643.00
Township of Hanover	1,457.00	-	-	-		1,457.00
Township of Lemont	3,031.00	-	-	-		3,031.00
Township of Leyden	3,291.00	-	-	-		3,291.00
Township of Lyons	2,406.00	-	-	-		2,406.00
Township of Maine	2,560.00	-	-	-		2,560.00
Township of Northfield	2,588.00	-	-	-		2,588.00
Township of Norwood Park	560.00	-	-	-		560.00
Township of Orland	2,660.00	-	-	-		2,660.00
Township of Palatine	3,612.00	-	-	-		3,612.00
Township of Palos	2,607.00	-	-	-		2,607.00
Township of Proviso	220.00	-	-	-		220.00
Township of Rich	966.00	-	-	-		966.00
Township of Schaumburg	1,286.00	-	-	-		1,286.00
Township of Stickney	1,169.00	-	-	-		1,169.00
Township of Thornton	1,339.00	-	-	-		1,339.00
Township of Wheeling	1,062.00	-	-	-		1,062.00
Township of Worth	1,709.00	-	-	-		1,709.00

#### Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT B

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

Name Of Municipality,	All		Onima	Crime		
Township, Or Drug Task Force	Except Drug	Drug	Crime Lab	Lab DUI	Other	Totals
Forest Preserve	25,065.00	-	-	-	8,640.00	33,705.00
Metropolitan Reclamation Dist.	470.00	-	-	-	456.00	926.00
Cook County Sheriff Police	-	615.00	-	-	298,765.00	299,380.00
State's Attorney	-	-	-	-	4.00	4.00
Hines Hospital	377.00	-	-	-	60.00	437.00
Metra	14,603.00	-	-	-	5,018.00	19,621.00
Animal Control	-	-	-	-	5.00	5.00
Union Pacific Railroad	-	-	-	-	17.00	17.00
Northeastern Illinois Crime Lab	-	-	5,040.00	1,470.00		6,510.00
Illinois Centrail Railroad	-	-	-	-	20.00	20.00
University of IL Chgo	6,267.00	-	-	-	5,571.00	11,838.00
IL Commerce Commission	2,186.00	-	-	-	362.00	2,548.00
Oak Forest Hospital	2,642.00	-	-	-	723.00	3,365.00
Chicago State University	3,317.00	-	-	-	728.00	4,045.00
Dept. of Natural Resources	-	-	-	-	1,490.00	1,490.00
Northeastern University	3,340.00	-	-	-	1,609.00	4,949.00
Burlington Northern S.F.	-	-	-	-	124.00	124.00
University of Chicago	13,645.00	-	-	-	3,099.00	16,744.00
Chicago Dept of Aviation	365.00	-	-	-	40.00	405.00
Chicago Fire Department	-	-	-	-	200.00	200.00
Belt Railway Company of Chicago	223.00	-	-	-	44.00	267.00
SUBTOTALS	\$10,763,752.00	\$87,993.00	\$5,040.00	\$1,470.00	\$3,388,904.00	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$14,247,159.00

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

* Breakdown-Other:	
Court Supervision Fees	\$ 1,667,271.00
DUI Fee - 1st Offense	\$ 1,376,198.00
DUI Fee - 2nd Offense	\$ 183,976.00
DUI Fee - 3rd Offense	\$ 6,072.00
Arrest Warrant Fee	\$ 27,073.00
Emergency Response	\$ 1,832.00
Emergency Response Criminal Penalty (1st)	\$ 1,450.00
Emergency Response Criminal Penalty (2nd)	\$ 500.00
Controlled Sub. Emergency Resp. Fine (1st)	\$ 4,505.00
Controlled Sub. Emergency Resp. Fine (2nd)	\$ 988.00
Street Value of Seized Drugs	\$ 138.00
Electronic Citation	\$ 107,881.00
Additional Child Pornography Fine	\$ 5,940.00
Speeding in a School Zone	\$ 5,080.00
Total	\$ 3,388,904.00

Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT C

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

DESCRIPTION

#### AMOUNT

	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$0.00

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

Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT D

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

DESCRIPTION	AMOUNT
EXPUNGEMENT FEE (STATE POLICE)	\$201,750.00
FIRE SERVICE AND SMALL EQUIPMENT FUND	\$1,695.00
PERFORMANCE ENHANCING SUBSTANCE TESTING FUND	\$1,240.00
STATE POLICE SERVICES FUND	\$74,581.00
ARREST WARRANT	\$1,330.00
EMERGENCY RESPONSE CRIMINAL PENALTY 1ST OFFENSE	\$100.00
DUI EMERGENCY RESPONSE	\$35.00
ATTACHMENT D TOTAL	\$280,731.00

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

Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT E

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

#### DESCRIPTION

#### AMOUNT

CONSTRUCTION ZONE (HIGHWAY HIREBACK) COUNTY	\$5,352.00
CHIEF JUDGE-PEER COURT SPECIAL REVENUE FUND	\$405,098.00
CHIEF JUDGE-MENTAL HEALTH REVENUE FUND	\$884,482.00
CHIEF JUDGE-DRUG COURT SPECIAL REVENUE FUND	\$437,427.00
PUBLIC DEFENDER RECORDS AUTOMATION FEE	\$154,854.00
CHILD ADVOCACY CENTER	\$802,236.00
FOCUS ON CHILDREN/PARENTING FEE	\$10,975.00
PENALTY FEE	\$55.00
ELECTRONIC CITATION	\$294.00
SUPERVISION	\$3,340.00
ATTACHMENT E TOTAL	\$2,704,113.00

THIS TOTAL SHOULD MATCH PART III - SECTION C. (22) (Other) TOTAL ON PAGE 16.

Report J Annual Financial Report

Year Ended November 30, 2014

#### ATTACHMENT F

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

DESCRIPTION		AMOUNT
PASSPORT FEES		\$55,350.00
PASSPORT PHOTO FEES		\$3,430.00
PARENT EDUCATION FEES		\$10,800.00
ARREST WARRANT FEES		\$161,729.00
	ATTACHMENT F TOTAL	\$231,309.00

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

# Supplemental Schedules

(Exhibits A – D)

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

#### Consolidated Districts and Divisions

#### Schedule of Depositories

#### November 30, 2014

	Demand	Time	Trust Deposits (Demand And	
	Deposits	Deposits	Time Deposits)	Total
FIRST MUNICIPAL DISTRICT				
MISCELLANEOUS ACCOUNTS:				
AMALGAMATED BANK, FORGERY ACCOUNT, @ 0.00%	1,611			
AMALGAMATED BANK, BOND ACCOUNT, @ 0.00%	-			
AMALGAMATED BANK, CASH BOND ACCOUNT, @ 0.20%	22,050,899			
AMALGAMATED BANK, NEW IMPREST ACCOUNT, @0.20%	535			
AMALGAMATED BANK, INTEREST ESCROW ACCOUNT, @ 0.20%	101,514			
AMALGAMATED BANK, RETURNED CHECK ACCOUNT, @ 0.20%	18,088			
AMALGAMATED BANK, PROFESSIONAL BONDSMEN ACCOUNT, @ 0.20%	239,862			
AMALGAMATED BANK, OPERATION & ADMINISTRATIVE FUND ACCOUNT, @ 0.20%	66,222			
SEAWAY BANK, FINES AND FEES ACCOUNT RECEIVABLE ACCOUNT @ 0.05%	30,991			
TOTAL MISCELLANEOUS ACCOUNTS				22,509,722
CIVIL DIVISION:				
AMALGAMATED BANK, CIVIL ACCOUNT, @ 0.20%	1,695,318			
HIGHLAND COMMUNITY BANK, COURT ORDERED DEPOSIT ACCOUNT, @ 0.10%			2,953,317	
HIGHLAND COMMUNITY BANK, CIVIL TRUST, @ 0.05%			322,937	
TOTAL CIVIL DIVISION DEPOSITS				4,971,572
				<u> </u>
CRIMINAL DIVISION:				
AMALGAMATED BANK, FEE ACCOUNT, @ 0.20%	771,753			
TOTAL CRIMINAL DIVISION DEPOSITS				771,753
TRAFFIC DIVISION:				
AMALGAMATED BANK, FEE ACCOUNT, @ 0.20%	1,132,513			
SEAWAY BANK, NEW SPECIAL ESCROW ACCOUNT, @ 0.09%	27,803			
TOTAL TRAFFIC DIVISION DEPOSITS				1,160,316
				· · ·
TOTAL FIRST MUNICIPAL DISTRICT DEMAND DEPOSITS AND INVESTMENTS (CERTIFI	CATES OF DEPO	OSIT)		29,413,363
		,		, -,

#### Consolidated Districts and Divisions

#### Schedule of Depositories

November 30, 2014

			Trust	
	Demand	<b>T</b>	Deposits	
	Demand	Time	(Demand And	Total
TIME DEPOSITS AND CERTIFICATES OF DEPOSITS:	Deposits	Deposits	Time Deposits)	Total
AUSTIN BANK, @ 0.71%		1,400,000		
AUSTIN BANK, @ 0.71%		2,000,000		
AUSTIN BANK, @ 0.55%		1,000,000		
HIGHLAND BANK, @ 0.33%		1,000,000		
HIGHLAND BANK, @ 0.33%		1,000,000		
HIGHLAND BANK, @ 0.33%		1,000,000		
HIGHLAND BANK, @ 0.33%		1,000,000		
HIGHLAND BANK, @ 0.33%		1,000,000		
HIGHLAND BANK, @ 0.33%		1,000,000		
HIGHLAND BANK, @ 0.33%		2,050,000		
BELMONT BANK, @ 0.36%		2,000,000		
		1,000,000		
ASSOCIATED BANK, INSURED PF NOW ACCOUNT @ 0.23%	-	30,335,000		
TOTAL FIRST MUNICIPAL DISTRICT TIME DEPOSITS AND CERTIFICATES OF DEPOS	ITS			45,785,000
TOTAL FIRST MUNICIPAL DISTRICT DEMAND DEPOSITS, TIME DEPOSITS,				
AND CERTIFICATES OF DEPOSIT				75,198,363
			•	-,,
SUBURBAN DISTRICTS				
SUBURBAN DISTRICT 2:				
NORTH COMMUNITY f/k/a EDENS BANK, FINES & COSTS ACCOUNT, @ 0.095%	818,827			
SUBURBAN DISTRICT 3:				
NORTH COMMUNITY f/k/a PLAZA BANK, FINES & COSTS ACCOUNT, @ 0.095%	1,367,967			
SUBURBAN DISTRICT 4:				
MB FINANCIAL BANK, FINES & COSTS ACCOUNT, @ 0.01%	476,950			
SUBURBAN DISTRICT 5:				
BRIDGEVIEW BANK, FINES & COSTS ACCOUNT, @ 0.01%	921,152			
SUBURBAN DISTRICT 6:				
HIGHLAND BANK, FINES & COSTS ACCOUNT, @ 0.05%	680,840			
LOCAL DEBT RECOVER:				
AMALGAMATED BANK, FINES & COSTS ACCOUNT, @ 0.20%	11,528			
-				
TOTAL SUBURBAN DISTRICTS DEMAND DEPOSITS				4,277,264

#### Consolidated Districts and Divisions

#### Schedule of Depositories

#### November 30, 2014

	Demand Deposits	Time Deposits	Trust Deposits (Demand And Time Deposits)	Total
VARIOUS DIVISIONS				
LAW DIVISION: JP MORGAN CHASE, TRUST ACCOUNT, @ 0.10%			31,066	
			18,305,132	
NORTH COMMUNITY BANK, TRUST ACCOUNT, @ .50% ASSOCIATED BANK, FEE ACCOUNT, @ 0.00%	1,014,972		622,060	
ACCOUNTED DAMA, TEL ACCOUNT, @ 0.0070	1,014,372			
TOTAL LAW DIVISION DEPOSITS				19,973,230
COUNTY DIVISION:				
BELMONT BANK, FEE ACCOUNT, @ 0.00%	442,682			
TOTAL COUNTY DIVISION DEPOSITS			_	442,682
CHANCERY DIVISION:				
ASSOCIATED BANK, FEE ACCOUNT, @ 0.35%	1,189,108			
ASSOCIATED BANK, REAL ESTATE SURPLUS TRUST ACCOUNT, @ 0.35%			20,495,389	
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.35%			17,056,504	
ASSOCIATED BANK, TRUST ACCOUNT CASE#95CH7661 @ 0.10%			87,775	
NORTH COMMUNITY BANK, TRUST ACCOUNT, @ 0.50%			844,875	
TOTAL CHANCERY DIVISION DEPOSITS			_	39,673,651
DOMESTIC RELATIONS DIVISION:				
BELMONT BANK, FEE ACCOUNT, @ 0.00%	322,747			
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.35%			405,031	
NORTH COMMUNITY BANK, TRUST ACCOUNT, @ 0.50%			53,408	
TOTAL DOMESTIC RELATIONS DIVISION DEPOSITS			_	781,186
PROBATE DIVISION:				
ASSOCIATED BANK, TRUST ACCOUNT, @ 0.35%			960,574	
LAKESIDE BANK, FEE ACCOUNT, @ 0.10%	231,926		·	
TOTAL PROBATE DIVISION DEPOSITS			_	1,192,500
JUVENILE DIVISION:				
ASSOCIATED BANK, FEE ACCOUNT, @ 0.00%	2,893			
TOTAL JUVENILE DIVISION DEPOSITS			_	2,893
TOTAL VARIOUS DIVISIONS DEMAND DEPOSITS			_	62,066,142
CHILD SUPPORT				
CHILD SUPPORT DIVISION:				
AMALGAMATED BANK, TRANSFER ACCOUNT, @ 0.00%	-			
AMALGAMATED BANK, FEE ACCOUNT, @ 0.20%	105,388			
AMALGAMATED BANK, ENFORCEMENT ACCOUNT, @ 0.20%	157,886			
AMALGAMATED BANK, IMPREST ACCOUNT, @ 0.20%	33			
TOTAL CHILD SUPPORT DEMAND DEPOSITS				263,307
TOTAL OFFICE OF THE CLERK OF THE CIRCUIT COURT OF COOK COUNTY	\$ 33,882,008 \$	45,785,000	0 \$ 62,138,068 \$	141,805,076

#### Combining Statement of Assets and Liabilities of Agency Fund

#### November 30, 2014

-	First Municipal District	Suburban Districts	Various Divisions	Child Suppor Enforcement Division	•	Allowance for Uncollectible Receivables (1)	Total
Assets							
Cash on Hand	\$ 3.460	\$ 5,400	\$ 2,450	\$ 30	)\$-	\$ -	\$ 11,610
Cash in Depositories (Exhibit A)	75,198,363	4,277,264	62,066,142	263,30	•	-	141,805,076
Items Held in Safekeeping	-	-	1,732,961			-	1,732,961
Securities in Trust	376,500	-	-			-	376,500
Accounts Receivable	16,371,119	1,038	555,056	459,329	9 -	(363,393)	17,023,149
Due From Other Districts and Divisions	1,248,460	2,235,390	259,895		- (3,743,745)	-	-
Total Assets	93,197,902	6,519,092	64,616,504	722,93	6 (3,743,745)	(363,393)	160,949,296
Liabilities							
Due to Cook County	2,610,210	3,094,908	2,667,028	110,90	5 -	-	8,483,051
Due to Other Districts and Divisions	3,578,179	165,566	-		- (3,743,745)	-	-
Payable to the State of Illinois	388,622	1,001,022	577,426	1,240	) -	-	1,968,310
Payable to the City of Chicago	280,088	-	-			-	280,088
Payable to Other Agencies	789,837	1,814,910	6,800			-	2,611,547
Trust and Other Fund Balances	85,563,503	396,183	61,365,250	609,95	7 -	-	147,934,893
Allowance for Uncollectible Receivables	-	-	-			(363,393)	(363,393)
Miscellaneous	(12,537)	46,503	-	834	4 -	-	34,800
Total Liabilities	93,197,902	6,519,092	64,616,504	722,93	6 (3,743,745)	(363,393)	160,949,296
Note (I): <u>Reconciliation to Exhibit C and Exhibit D</u> Demand Deposits and Time Deposits Securities in Trust							\$ 141,805,076 376,500
Total Deposits and Securities Shown Above	)					-	\$ 142,181,576

Cash Balances-Revenue Funds per Exhibit C Cash and Investment Balances-Trust and Other Funds per Exhibit D	\$ 14,024,547 128,157,029
Total Cash and Investment Balances	\$ 142,181,576

Note (1): As of November 30, 2014 the Clerk of the Court had an allowance for uncollectible receivables of \$393,393

The allowance is based on a percentage of the Account Receivable-Returned Checks balance determined to be uncollectible as of November 30,2014.

#### Combining Statement of Receipts and Disbursements of Revenue Funds

#### Year Ended November 30, 2014

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Cash Balances - Revenue Fund - November 30, 2013	\$ 5,146,045	\$ 4,732,905	\$ 4,119,023	\$ 2,221,323	\$ 16,219,296
Receipts:					
Clerk's Fees and Costs (Exhibit C-1)	20,508,477	10,151,430	26,611,849	384,263	57,656,019
Court Automation Fund	3,667,961	3,188,159	1,564,683	29,625	8,450,428
Separate Maintenance and Child Support Collection Fund (Exhibit C-1)	-	-	-	1,757,145	1,757,145
Court Document Storage Fund	2,810,962	3,186,277	1,564,683	29,625	7,591,547
Circuit Court Clerk Operation And Administrative Fund	205,211	452,395	167,461		825,067
Circuit Court Clerk Electronic Citation Fund	98,458	196,554			295,012
Fines, Penalties, Assessment, Charges and Forfeitures: Municipalities:					
All Except Drug Fines	2,364,869	8,290,207	-	-	10,655,076
Drug Fines	36,703	50,675	-	-	87,378
Other (Emergency Response)	935,608	2,121,732	-	-	3,057,340
Townships and Districts:					
All Except Drug Fines	33,093	75,583			108,676
Drug Fines		615			615
Other	22,653	315,421	-	-	338,074
County:					
Criminal Fines	2,849,904	405,589	-	-	3,255,493
Traffic Fines	3,429,553	10,313,158	-	-	13,742,711
State:					
DNR Funds Total	49,193	-	-	-	49,193
Road Fund (Overweights)	-	139,276	-	-	139,276
Drug Traffic Prevention Fund	1,533	2,351	-	-	3,884
State Crime Laboratory Fund	29,950	36,630	-	-	66,580
State Police DUI Fund	99,806	199,581	-	-	299,387
Violent Crime Victims Assistance Fund	91,493	236,430	-	-	327,923
Drivers Education Fund	247,573	480,690	-	-	728,263
Domestic Violence Shelter and Service Fund	18,685	40,954	-	-	59,639
Drug Treatment Fund	51,415	82,796	-	-	134,211
Sexual Assault Services Fund Trauma Center Fund	140 189,150	1,580 487,565	-	-	1,720 676,715
Percentage Distribution: Under \$55 Fund	11,279	487,505	-	-	115,792
Percentage Distribution: \$55 and Over Fund	873,105	2,861,622	_	-	3,734,727
General Revenue Fund	686,451	2,000,012	_	-	2,686,463
Youth Drug Abuse Prevention Fund	5,243	9,820	-	_	15,063
Spinal Cord Injury Paralysis Cure Research Trust Fund	7,967	23,470	-	-	31,437
Fire Prevention Fund	66,161	79,664	-	-	145,825
State Offender DNA Identification System Fund	168,535	408,789	-	-	577,324
Domestic Violence Abuser Services Fund	360	1,136	-	-	1,496
Abandoned Residental Property Municality Relief Fund	-	-	4,749,953		4,749,953
Lump Sum Surcharge	3,520	34,636	-	-	38,156
Fire Truck Revolving Loan Fund	65,753	79,664	-	-	145,417
Foreclosure Prevention Program Fund	-	-	718,879	-	718,879
Foreclosure Prevention "Graduated" Fund	-	-	1,822,226	-	1,822,226
IDOC Parole Division Offender Supervision Fund	-	20	-	-	20
Methamphetamine Law Enforcement Fund	3,923	4,153	-	-	8,076
Prisioner Review Board Vehicle & Equipment Fund	14,157	28,529	-	-	42,686
Roadside Memorial Fund	52,153	90,544	-	-	142,697
Sealing Fee (State Police)	20,160	10,160	6,120	-	36,440
Sex Offender Investigation Fund	3,218	13,046	-	-	16,264
State Police Operations Assistance Fund	790,913	2,123,516	-	-	2,914,429
State Police Streetgang Related Crime Fund	235	865	-	-	1,100
State Police Vehicle Fund	58,825	98,380	-	-	157,205
Transportation Safety Highway Hire-back Fund	2,610	10,032	-	-	12,642
Conservation Police Operations Assistance Fund	15	555	-	-	570
Prescription pill and Drug Disposal Fund	18	144	-	-	162
Criminal Justice Information Projects Fund	-	8	-	-	8
State Police Merit Board Public Safety Fund	296,334	606,622	-	-	902,956
Guardianship and Advocacy Fund	-	304 187 400	429,989	-	430,293
Other	93,232	187,499	-	-	280,731

#### Combining Statement of Receipts and Disbursements of Revenue Funds

#### Year Ended November 30, 2014

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	Total
Fees of Others:					
State's Attorney					
(a) Fees	346,682	1,476,500	-	-	1,823,182
(b) Records Automation Fund	50,639	104,232	-	-	154,871
Sheriff:	,				
Fees (e.g. Service of Process)	978,839	1,551,671	201,100	720	2,732,330
County General Fund for Court Security	3,731,077	2,662,582	2,619,788	49,375	9,062,822
County Law Library Fund	2,464,090	663,968	2,189,996	41,433	5,359,487
Marriage Fund of the Circuit Court		43,630	79,590	-	123,220
County Fund to Finance the Court System	348,457	731,734	-	-	1,080,191
Court Appointed Counsel:					
(a) Defense Counsel	1,075	2	-	-	1,077
Municipal Attorney Prosecution Fee		1,030	-	-	1,030
Probation and Court Services Fund	246,613	499,661	300	-	746,574
Dispute Resolution Fund	95,513	24,855	56,074	632	177,074
Mandatory Arbitration Fund:	1 405 200	245 700	1 0 4 0 0 0 5	10 750	2 5 4 9 0 5 5
Arbitration Fee	1,165,360 434,400	315,760	1,048,085 1,000	19,750	2,548,955
Rejection of Award Electronic Monitoring Device Fee	434,400	48,180 595	1,000	-	483,580 1,025
County Health Fund	134,832	187,006			321,838
Traffic Safety Program School	267,281	1,302,374	-	-	1,569,655
County Jail Medical Costs Fund	44,054	29,392	-	-	73,446
Sexually Transmitted Disease Test Fund	10	1,959	-	-	1,969
Children's Waiting Room Fund	1,162,940	315,835	1,043,025	19,750	2,541,550
Other	818,134	1,880,654	2,150	3,175	2,704,113
Miscellaneous - Non-AOIC Transactions (1)	104,869	64,149	227	94	169,339
Total Receipts	\$ 53,361,852	\$ 61,139,120	\$ 44,877,178	\$ 2,335,587	\$ 161,713,737
Disbursements:					
Cook County Comptroller					
Public Safety Fund					
Clerk's Fees	28,010,648	22,419,425	26,921,634	1,934,740	79,286,447
Sheriff's Fines & Fees	940,199	1,700,437	2,509,696	50,365	5,200,697
Sheriff Parking Ticket Fines	-	465	-	-	465
State's Attorney Fines & Fees	347,325	1,482,027	-	-	1,829,352
Interest	83,315	9,513	(169)	31	92,690
Court Automation Fund	3,739,370	3,215,342	1,584,691	29,715	8,569,118
Dispute Resolution Fund	100,029	23,508	56,301	627	180,465
Document Storage Fund Operation and Administration	2,895,785 2,195	3,213,534	1,584,691 171,763	29,715	7,723,725 173,958
Law Library Fund	2,195	635,391	2,218,048	41,559	5,459,510
Children's Waiting Room Fund	1,210,720	302,225	1,056,470	19,810	2,589,225
Court Services Fund	3,859,244	2,676,267	345,850	-	6,881,361
Marriage Fund	-	43,330	-	-	43,330
Forest Preserve District Fund	-	26,512	-	-	26,512
Cook County Treasurer	860,763	1,351,922	82,680	-	2,295,365
State of Illinois	5,491,832	11,202,736	9,013,505	19,810	25,727,883
City of Chicago	2,552,483	-	-	-	2,552,483
Municipalities	-	10,642,899	-	-	10,642,899
Other Agencies	1,929,981	2,649,227	-	-	4,579,208
Miscellaneous - Non-AOIC Transactions (1)	53,793	-	-	-	53,793
Total Disbursements	\$ 54,642,194	\$ 61,594,760	\$ 45,545,160	\$ 2,126,372	\$ 163,908,486
Cash Balances - Revenue Funds - November 30, 2014	\$ 3,865,703	\$ 4,277,265	\$ 3,451,041	\$ 2,430,538	\$ 14,024,547

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

#### Combining Statement of Clerk's Fees

#### Year Ended November 30, 2014

	First Municipal District	Suburban District	Various Divisions	Child Support Enforcement Division	t Total
Clerk's Fees:					
New Suits, Complaints & Filing Fees	\$ 12,466,937	\$ 3,835,297	\$ 12,972,081	\$ 151,680	\$ 29,425,995
Court Costs	312,080	-	-	-	312,080
Appearances	1,851,901	686,024	4,415,123	147,730	7,100,778
Jury Fee	705,182	217,397	3,492,486	-	4,415,065
Bail Bond Costs	440	3,304,859	-	-	3,305,299
Motions	736,096	1,197,063	610,470	38,720	2,582,349
Estate Fees	-	-	1,371,534	-	1,371,534
Citations	1,456,884	93,970	352,439	2,590	1,905,883
Counter Claims	72,108	41,574	388,681	4,192	506,555
Garnishments	1,050,050	42,820	35,910	570	1,129,350
Transcripts	-	-	107,650	-	107,650
Alias	581,704	60,908	104,808	996	748,416
Exemplifications	7,407	4,700	20,669	-	32,776
Appeals	9,257	3,379	575,850	220	588,706
Certification	624,179	146,279	464,400	5,085	1,239,943
Photocopies	141,652	73,319	443,781	31,295	690,047
Article V Fees	27,895	55,055		-	82,950
Expungements	72,150	96,180	7,680		176,010
Postage	144,700	18,245	1,043,726	282	1,206,953
Passports	-	-	55,300	-	55,300
Passport Photo Fees	-	-	3,640	-	3,640
Third Party Notices	17,381	3,265	102,432	-	123,078
Post Notices	31,144	13,026	-	-	44,170
Computer Printouts	1,053	306	1,125	-	2,484
Contempt Fine	4,318	500	3,475	-	8,293
Conviction Fees	3,155	7,295	-	-	10,450
Bill of Cost	-	-	-	-	-
Out of County Transfers	2,470	1,690	15,795	715	20,670
Bondsmen Filing Fees	6,800	-	-	-	6,800
Record Search	18,962	549	21,579	63	41,153
Trauma Fees	5,091	18,956	-	-	24,047
Habeas Corpus	311	-	-	-	311
Subpoena Fees	666	-	-	-	666
Crime Lab Fee	3,605	4,263	-	-	7,868
DNA Analysis Fees	6,390	18,679	-	-	25,069
Domestic Battery Fine	99	132	-	-	231 2,693
DUI Analysis Fees Order of Protection Fees	1,259 40	1,434 126	-	-	2,693
Sexual Assault Fines		120	-	-	164
Spinal Cord Fee	(16) 209	612	-	-	821
Petition to Seal Records	16,750	4,740	-	-	21,490
Anti Crime Program Contribution	170	3,459	-	-	3,629
Quasi-Criminal Complaint Conviction	420	1,764	-	-	2,184
•	420	1,704	4 290	-	4,280
Correction of Number Arson Fines	- 120	- 106	4,280	-	4,200
Foreclosure Prevention Program	120	100		_	220
Graduated / Freclosure Prevention Counseling				_	
Abandoned Residential Property Municipality Relief Fund			3,967	_	3,967
Miscellaneous Fees	127,458	193,279	(7,032)	125	313,830
Wiscelianeous r ees	127,400	135,213	(1,002)	125	515,050
Total Clerk's Fees & Costs Received	\$ 20,508,477	\$ 10,151,430	\$ 26,611,849	\$ 384,263	\$ 57,656,019
Separate Maintenance and Child Support Collection Fund		-	-	1,757,145	1,757,145
Total Clerk's Fees & Costs Received and Separate Maintenance and Child Support Collection Fund (Exhibit C)	\$ 20,508,477	\$ 10,151,430	\$ 26,611,849	\$ 2,141,408	\$ 59,413,164

#### Combining Statement of Receipts and Disbursements of Trust and Other Funds

#### Year Ended November 30, 2014

	First Municipal District	Suburban Districts	Various Divisions	Child Support Enforcement Division	Total
Cash and Investment Balances - Trust and Other Funds - November 30, 2013	\$ 73,866,691	\$ -	\$ 46,605,280	\$ (1,977,937)	\$ 118,494,034
Receipts:					
Trust Funds: Deposits per Court Order Bondsman Deposits Cash Bonds	826,695 82,425 69,779,945	- -	33,776,875 - -	- - -	34,603,570 82,425 69,779,945
Other Funds: Child Support Forgery Reimbursement	- 26,966	-	-	1,859,194 -	1,859,194 26,966
Total Receipts	\$ 70,716,031	\$-	\$ 33,776,875	\$ 1,859,194	\$ 106,352,100
Disbursements:					
Litigants - Court Ordered Deposits Bondsman Return Deposits Cash Bonds Cook County Treasurer-Abandoned Bonds	\$ 795,029 108,638 69,224,310 2,624,180		\$ 21,767,054 - -		<pre>\$ 22,562,083 108,638 69,224,310 2,624,180</pre>
Other Funds: Child Support Forgery Reimbursement	26,966	-	-	1,851,604 -	1,851,604 26,966
Escheatments: State of Illinois Treasurer	94,439	-	-	196,885	291,324
Total Disbursements	\$ 72,873,562	\$-	\$ 21,767,054	\$ 2,048,489	\$ 96,689,105
Cash and Investment Balances - Trust and Other Funds - November 30, 2014	\$ 71,709,160	\$ -	\$ 58,615,101	\$ (2,167,232)	\$ 128,157,029



#### Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Commissioners Cook County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of changes in assets and liabilities of agency fund of the Office of the Clerk of the Circuit Court of Cook County, Illinois (the "Clerk of the Court") as of and for the year ended November 30, 2014, and the related notes to the financial statement and have issued our report thereon dated May 4, 2015.

#### **Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

#### **Compliance and Other Matters**

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

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of the Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of the Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ando of Renteria

Chicago, Illinois May 4, 2015



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

To the Board of Commissioners Cook County, Illinois

#### Compliance

We have examined the Office of the Clerk's of the Circuit Court of Cook County, Illinois (the "Clerk of the Court") compliance with the requirements listed below during the year ended November 30, 2014. The Clerk of the Court's management is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Clerk of the Court's compliance based on our examination.

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

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Clerk of the Court's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Clerk of the Court's compliance with specified requirements.

In our opinion, the Clerk of the Court has complied, in all material respects, with the aforementioned requirements during the year ended November 30, 2014.

#### **Internal Control**

The management of the Clerk of the Court is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Clerk of the Court's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of the Court's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Clerk of the Cl

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County of Cook, the appropriate local governments within Cook County, Illinois, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

Shado of Renteria

Chicago, Illinois May 4, 2015

#### Applicable Legal Requirements Under 705 ILCS 105/27.8

As revised November 30, 2014

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

	Chapter 5 General Provisions
	Act 283 Public Corruption Profit Forfeiture Act
5 ILCS 283/20	Public Corruption Fines
	Chapter 20 Executive Branch
	Act 1815 State Guard Act
20 ILCS 1815/76	State Guard Fines
	Act 2630 Criminal Identification Act
20 ILCS 2630/5.2(d)(10)	Expunge and Seal(Clerk Fee and ISP Order Fee)
	Chapter 25 Legislature
	Act 170 Lobbyist Registration Act
25 ILCS 170/10(c)	Lobbyist Fines
	Chapter 35 Revenue
	Act 200 Property Tax Code
35 ILCS 200/25-45	State's Attorney Fee (property tax)
	Chapter 55 Counties
	Act 5 Counties Code
55 ILCS 5/3-4012	Public Defender Fee (Cook County Only)
55 ILCS 5/3-13002	County Official Reporting Fines
55 ILCS 5/4-2002; 4-2002.1	State's Attorney Fees
55 ILCS 5/4-2002(b); 4-2002.1(b)	Municipal Attorney Prosecution Fee
55 ILCS 5/4-2004	Criminal Fines
55 ILCS 5/4-5001;4-12001; 4-12001.1	Sheriff's Fees
55 ILCS 5/5-1101(a)	Court Fund Fee (IVC)
55 ILCS 5/5-1101(b)	Court Fund Fee (Civil)
55 ILCS 5/5-1101(c)	Court Fund Fee (Criminal)
55 ILCS 5/5-1101 (d)	Court Fund Fee (DUI)
55 ILCS 5/5-1101(d-5)	Mental Health/Drug Court Fee/Veterans and Service members Court Fee
55 ILCS 5/5-1101(e)	Youth Diversion Fee
55 ILCS 5/5-1101(f)	Drug Court Fee
×′	

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

	Chapter 55 Counties (Continued)
	Act 5 Counties Code (Continued)
55 ILCS 5/5-1101(f-5)	Children's Advocacy Center Fee
56 ILCS 5/5-1101(f-10)	Court Appointed Special Advocates (CASA) Fee
55ILCS5/5-1101.5	Metro East Police District Fine
55 ILCS 5/5-1103	Court Security Fee
55 ILCS 5/5 39001	Law Library Fee
55 ILCS 82/15	Custody Exchange Fee
	Chapter 60 Townships
	Act 1 Township Code
60 ILCS 1/70-20	Township Fines
	Chapter 65 Municipalities
	Act 5 Illinois Municipal Code
65 ILCS 5/1-2-8	Municipal Fines
65 ILCS 5/7-1-2	Annexation Clerk's Fee (Filing and service)
65 ILCS 5/11-31-1 (b)	Demolition Filing Fee (not required)
	Chapter 70 Special Districts
	Various Acts Relating to Special Districts
70 ILCS 200/240-45	Rockford Civic Center Fines
70 ILCS 515/18(c)	Quad Cities Authority Fines
70 ILCS 605/12-7 and 8	Drainage District Fines
70 ILCS 2205/12.1	Sanitary District Fines
	Chapter 75 Libraries
	Act 16 Public Library District Act of 1991
75 ILCS 16/1-20	Library District Fines
	Chapter 105 Schools
	Act 5 School Code
105 ILCS 5/5-34	School Indebtedness Fine
105 ILCS 5/5-37	School Return Offense Fine
105 ILCS 5/15-6	School Trespass Fine
105 ILCS 5/22-8	School Official Fine

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

	Chapter 110 Higher Education
	Act 805 Public Community College Act
110 ILCS 805/3-42.2	Community College Traffic Fines
	Chapter 205 Financial Regulation
	Act 105 Illinois Savings and Loan Act of 1985
205 ILCS 105/2B-7	Savings and Loan Fines
	Chapter 210 Health Facilities
	Act 50 Emergency Medical Service (EMS) Systems Act
210 ILCS 50/3.220(d)	EMS Assistance Fine
	Act 80 Hospital Emergency Service Act
210 ILCS 80/2	Hospital Emergency Service Fine
	Chapter 215 Insurance
	Act 5 Illinois Insurance Code
215 ILCS 5/139(2)	Insurance Statement Fine
215 ILCS 5/203	Insurance Director Fees
	Chapter 220 Utilities
	Act 65 Telephone Company Act
220 ILCS 65/3	Telephone Company Fine
	Chapter 225 Professions and Occupations
	Various acts regulating professions
225 ILCS 5/35	Athletic Trainers Fine
225 ILCS 20/13.1	Social Work Fine
225 ILCS 25/38	Dental Practice Fine
225 ILCS 30/87	Dietetic Practice Fine
225 ILCS 37/29	Environmental Health Fine
225 ILCS 41/15-71	Funeral Directors Fine
225 ILCS 55/56	Marriage Therapist Fine
225 ILCS 60/60	Medical Practice Fine
225 ILCS 70/14.1	Nursing Home Fine
225 ILCS 75/16.5	Occupational Therapy Fine
225 ILCS 90/16.2	Physical Therapist Fine
225 ILCS 110/14.5	Speech-Language Pathology Fine

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

	Chapter 225 Professions and Occupations (Continued)
	Various acts regulating professions (Continued)
225 ILCS 115/14.2	Veterinary Practice Fine
225 ILCS 305/38	Architecture Practice Fine
225 ILCS 325/44	Engineering Practice Fine
225 ILCS 335/7(6)	Roofing Licensing Fine
225 ILCS 340/36	Structural Engineering Fine
225 ILCS 410/4-5.1	Barber/Cosmetology Fine
225 ILCS 425/8a	Collection Agency Fine
225 ILCS 447/50-30	Detective/Security Fine
225 ILCS 454/20-80	Real Estate License Fine
225 ILCS 460/21	Illinois Charity Fine
225 ILCS 715/9	Surface-Mined Land Fine
225 ILCS 735/11(d)	Timber Buyers Fine
225 ILCS 745/70(c)	Geologist Licensing Fine
	Chapter 230 Gaming
	Act 5 Illinois Horse Racing Act of 1975
230 ILCS 5/25	Horse Racing Fine
	Act 10 Riverboat Gambling Act
230 ILCS 10/23	Riverboat Gambling Fine
	Chapter 240 Warehouses
	Act 30 Salvage Warehouse and Salvage Warehouse Store Act
240 ILCS 30/14	Salvage Warehouse Fine
	Chapter 410 Public Health
410 ILCS 45/12	Act 45 Lead Poisoning Prevention Act
	Lead Poisoning Prevention Penalty
	Act 70 Sexual Assault Survivors Emergency Treatment Act
410 ILCS 70/8	Sexual Assault Survivors Fine
	Chapter 415 Environmental Safety
	Act 5 Environmental Protection Act
415 ILCS 5/55.6 (a)	Used Tire Management Fine

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

	Chapter 425 Fire Safety
	Act 15 Fire Escape Act
425 ILCS 15/5	Fire Escape Fine
	Chapter 430 Public Safety
	Act 100 Illinois Emergency Planning and Community Right
	to Know Act
430 ILCS 100/18(c)	Emergency Planning Fine
	Chapter 505 Agriculture
	Act 30 Illinois Commercial Feed Act of 1961
505 ILCS 30/12(e)	Commercial Feed Fine
	Act 90 Insect Pest and Plant Disease Act
505 ILCS 90/22	Insect Pest Fine
	Chapter 510 Animals
	Act 72 Humane Euthanasia in Animal Shelters Act
510 ILCS 72/180	Humane Euthanasia Fine
	Chapter 515 Fish
	Act 5 Fish and Aquatic Life Code
515 ILCS 5/1-180; 5/1-230	Wildlife/Fish Fine (Fish Code)
	Chapter 520 Wildlife
	Act 5 Wildlife Code
520 ILCS 5/1.18; 5/1.28	Wildlife/Fish Fine (Wildlife Code)
	Act 10 Illinois Endangered Species Protection Act
520 ILCS 10/10	Endangered Species Fine
	Chapter 525 Conservation
	Act 20 Ginseng Harvesting Act
525 ILCS 20/2g	Ginseng Harvesting Fine

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

As revised November 30, 2014

Chapter 605 Roads and Bridges Act 5 Illinois Highway Code Highway Entrance/Exit Fine 605 ILCS 5/4-212 Highway Code Fine 605 ILCS 5/9-126 Chapter 615 Waterways Act 30 Illinois and Michigan Management Act 615 ILCS 30/27 I & M Canal Fine Chapter 625 Vehicles Act 5 Illinois Vehicle Code Vehicle Code Fines (Secretary of State) 625 ILCS 5/2-120 625 ILCS 5/3-712(b) Military Plate Fine 625 ILCS 5/11-501(j); 5/11-501.01(f) **DUI Equipment Fine ER** Restitution 625ILCS5/11-501(m); 5/11-501.01(i) 625 ILCS 5/11-605(f) School Speed Limit Surcharge 625 ILCS 5/11-605.1(e) Transportation Safety Surcharge Park Zone Surcharge 625 ILCS 5/11-605.3 625 ILCS 5/11-1002.5 School Safety Surcharge Unauthorized Disabled Parking 625 ILCS 5/11-1301.3(c-1) 625 ILCS 5/11-1429 **Excessive Idling Fine Diesel Emissions Fine** 625 ILCS 5/13-109.1(d) 625 ILCS 5/13C-60(b) Vehicle Inspection Fine 625 ILCS 5/15-113(c) Overweight Fines (Capital Projects Fund) Drivers Ed (Conviction) 625 ILCS 5/16-104a(a) 625 ILCS 5/16-104a(a) Drivers Ed (Forfeiture) 625 ILCS 5/16-104a(b) Public Agency Emergency Response Penalty Trauma Center Fee (Traffic) 625 ILCS 5/16-104b Court Supervision Fee (Police Vehicle) 625 ILCS 5/16-104c(a) 625 ILCS 5/16-104c(b) Court Supervision Fee (Additional \$6) Serious Traffic Violation Fee 625 ILCS 5/16-104d Traffic Fines (Within City) 625 ILCS 5/16-105(a)1 625 ILCS 5/16-105(a)2 Traffic Fines (Outside City) Overweight Fines (Toll Road) 625 ILCS 5/16-105(a)3 Overweight Fines (Special Hauling) 625 ILCS 5/16-105(a)4 625 ILCS 5/18c-1601(3) **Commercial Transportation Fines** 

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

	Chapter 625 Vehicles (Continued)
	Act 40 Snowmobile Registration and Safety Act
625 ILCS 40/5-7(e-3)	Snowmobiling-Equipment Fine
625 ILCS 40/9-1; 45/10-2	Snowmobile Fine
	Act 45 Boat Registration and Safety Act
625 ILCS 45/5-16(A)5.3	Boating-Equipment Fine
625 ILCS 45/10-1	Boating Fine
	Chapter 705 Courts
	Act 105 Clerks of Courts Act
705 ILCS 105/27.1a through 27.2a	Clerk's Fees
705 ILCS 105/27.1a(bb)(4);	Child Support Fee (\$36 Annual Fee)
27.2(bb)(4);	
27.2a(bb)(4);	
705 ILCS 105/27.1a(bb)(4);	Child Support Fee (\$5 Certification Fee)
27.2(bb)(4);	
27.2a(bb)(4);	
625 ILCS 5/7-703	
705 ILCS 105/27.3a	Automation, Probation and Court Services Operations,
	and State and Conservation Police Operations Fee
705 ILCS 105/27.3b	Credit Card Fee
705 ILCS 105/27.3c	Document Storage Fee
705 ILCS 105/27.3e	Electronic Citation Fee
705 ILCS 105/27.3f	Guardianship and Advocacy Operation Fee
705 ILCS 105/27.3g	Access to Justice Fee
705 ILCS 105/27.5	Under \$55 Percentage
705 ILCS 105/27.6	\$55 or More Percentage
	(Section as amended by Public Act: 96-286, 96-576,
	96-578, 96-625, 96-667, 96-735, 96-1175, 96-1342,
	97-434, 97-1051, 97-1108 and 97-1150)
705 ILCS 105/27.7	Children's Waiting Room Fee
705 ILCS 105/27.7(a)	Frivolous Lawsuit Fee (no waiver)
	Act 130 Domestic Relations Legal Funding Act
705 ILCS 130/15	Domestic Relations Legal Fee

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

	<u>Chapter 705 Courts (Continued)</u>
	Act 405 Juvenile Court Act of 1987
705 ILCS 405/3-21(6); 405/3-24(7); 405/4-18(6); 405/4-21(7)	Juvenile Supervision Fee
705 ILCS 405/5-615(10); 405/5-715(5)	Juvenile Probation Fee
705 ILCS 405/5-710(9)	Juvenile STD Cost
705 ILCS 405/6-9(1); 405/6-10; 405/6-7(1)	Juvenile Support
705 ILCS 405/6-9(1);	Juvenile Support Detention
405/6-10; 405/6-7(1) 705 ILCS 405/6-9(1); 405/6-10; 405/6-7(1)	Juvenile Representation (Attorney Fee)
	Chapter 710 Alternative Dispute Resolution
710 ILCS 20/3	Act 20 Illinois Not-For-Profit Dispute Resolution Center Act Dispute Resolution Fee
	<u>Chapter 720 Criminal Offenses</u> Act 5 Criminal Code of 1961
720 ILCS 5/12-5.2(e)	Property Improvement Account
720 ILCS 5/12-5.2(g)	Property Improvement Fee
720 ILCS 5/12-18(e)	HIV Test Cost
720 ILCS 5/17B-25(g)	WIC Fine
720 ILCS 5/29A-4(a)	Corporate Crime Penalty
	Act 550 Cannabis Control Act
720 ILCS 550/8	Assessment for Plant Eradication
720 ILCS 550/10.1; 550/10.2	Drug Fine Cannabis
720 ILCS 550/10.3	Drug Assessment Cannabis
	Act 570 Illinois Controlled Substances Act
720 ILCS 570/411.1; 570/413	Drug Fine Controlled Substances
720 ILCS 570/411.2 720 ILCS 570/411.4	Drug Assessment Controlled Substances Controlled Substances ER Reimbursement
120 1100 310/711.4	Contoned Substances EX Kennouisement
720 ILCS 620/4	Act 620 Flag Desecration Act Flag Desecration Fine
	47

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

	Chapter 720 Criminal Offenses (Continued)
	Act 646 Methamphetamine Control and Community
	Protection Act
720 ILCS 646/75; 646/95	Drug Fine Methamphetamine
720 ILCS 646/80	Drug Assessment Methamphetamine
720 ILCS 646/90	Methamphetamine Restitution
	Act 675 Sale of Tobacco to Minors Act
720 ILCS 675/2	Minors Tobacco Fine
	Act 680 Smokeless Tobacco Limitation Act
720 ILCS 680/4	Smokeless Tobacco Fine
	Chapter 725 Criminal Procedures
	Act 5 Code of Criminal Procedure of 1963
725 ILCS 5/110-7(a)	Bail Bond Deposit
725 ILCS 5/110-7(f)	Bail Bond Return
725 ILCS 5/110-7(g)	Bail Bond Forfeiture
725 ILCS 5/110-7(h)	Bail Bond Judgment Entered
725 ILCS 5/110-7(i)	FTA Warrant Fee
725 ILCS 5/110-10(b)(14.1)	Pretrial Home Monitoring (alcohol and drug)
725 ILCS 5/110-10(b)(14.2)	Pretrial Home Monitoring (non-alcohol and drug)
725 ILCS 5/110-17(b)	Bail Bond Unclaimed (Claimed After Notice)
725 ILCS 5/110-17(c)	Bail Bond Unclaimed (Not Claimed After Notice)
725 ILCS 5/113-3.1	PD Reimbursement
725 ILCS 5/124A-5	Costs of Prosecution
725 ILCS 5/124B-170 (b) and (c)	Property Forfeiture
	Act 150 Drug Asset Forfeiture Procedure Act
725 ILCS 150/6(C)(2) and (3)	Drug Asset Forfeiture Bond
	Act 160 Fines Paid to Societies Act
725 ILCS 160/1	Child Cruelty Fine
	Act 175 Narcotics Profit Forfeiture Act
725 ILCS 175/5.1; 175/5.2	Drug Fine Narcotics Profit

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

	Chapter 725 Criminal Procedures (Continued)
705 H CG 040/10/1	Act 240 Violent Crime Victims Assistance Act
725 ILCS 240/10(b)	VCVA (Fine imposed)
	Chapter 730 Corrections
	Act 5 Unified Code of Corrections
730 ILCS 5/5-4-3 (j) and (k)	DNA Analysis Fee
730 ILCS 5/5-5-3 (g) and (h)	STD Cost
730 ILCS 5/5-5-6	Restitution
730 ILCS 5/5-5-6(g)	Restitution: Victim's Counseling
730 ILCS 5/5-5-10	Community Service Fee
730 ILCS 5/5-6-1(l)	Court Supervision Fee (Police Vehicle & Add'1 \$6)
730 ILCS 5/5-6-1(m)	Serious Traffic Violation Fee
730 ILCS 5/5-6-3(b)(10)	Post Conviction Home Monitoring
(iv) and (v)	(Probation/Conditional Discharge)
730 ILCS 5/5-6-3(b)	Anti-Crime Program
(12) and (13)	(Probation/Conditional Discharge)
730 ILCS 5/5-6-3(g)	Drug/Alcohol Testing/Monitoring
	(Probation/Conditional Discharge)
730 ILCS 5/5-6-3(i)	Probation Fee (Probation/Conditional
	Discharge/Supervised Community Service)
730 ILCS 5/5-6-3.1(c)(12) and (13)	Anti-Crime Program (Supervision)
730 ILCS 5/5-6-3.1(g)	Drug/Alcohol Testing/Monitoring (Supervision)
730 ILCS 5/5-6-3.1 (i)	Probation Fee (Supervision/Supervised Community Service)
730 ILCS 5/5-7-1(g)	Drug/Alcohol Testing/Monitoring (Periodic
	Imprisonment)
730 ILCS 5/5-7-6	Gainfully Employed Offender (Disbursement)
730 ILCS 5/5-7-6	Gainfully Employed Offender (Deposit)
730 ILCS 5/5-9-1(c); 50 ILCS 705/9.1	Surcharge/LEADS/Camera
730 ILCS 5/5-9-1(c-5)	Trauma Center Fee (\$100 Fee for DUI)
730 ILCS 5/5-9-1(c-7)	Spinal Cord Fee (\$5 for DUI)
730 ILCS 5/5-9-1.1(a); 5/5-9-1.2	Drug Fine Street Value
730 ILCS 5/5-9-1.1(b)	Trauma Center Fine (\$100 Fine for drug offenses)
730 ILCS 5/5-9.1.1(c)	Spinal Cord Fee (\$5 fee for certain drug offenses)
730 ILCS 5/5-9-1.1(d)	Performance-enhancing Drug Fee
730 ILCS 5/5-9-1.1(e)	Drug Enforcement Assessment
730 ILCS 5/5-9-1/1(f)	Prescription Pill and Drug Disposal Assessment

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

#### As revised November 30, 2014

Chapter 730 Corrections (Continued)

	<u>enapter 750 contections (continued)</u>
	Act 5 Unified Code of Corrections (Continued)
730 ILCS 5/5-9-1.1-5(a)	Methamphetamine Drug Fine Street Value
730 ILCS 5/5-9-1.1-5(b)	Methamphetamine Law Enforcement Fine
730 ILCS 5/5-9-1.1-5(c)	Methamphetamine Assessment
730 ILCS 5/5-9-1.1-5(d)	Methamphetamine Rx and Drug Disposal Assessment
730 ILCS 5/5-9-1.3	Local Government/School Fine
730 ILCS 5/5-9-1.4	Crime Lab Fee
730 ILCS 5/5-9-1.5	Domestic Violence Fine
730 ILCS 5/5-9-1.6	Domestic Battery Fine
730 ILCS 5/5-9-1.7	Sexual Assault Fine
730 ILCS 5/5-9-1.8	Child Pornography Fine
730 ILCS 5/5-9-1.9	Crime Lab DUI Fee
730 ILCS 5/5-9-1.10	Trauma Center Fine (\$100 Fine for weapon offenses)
730 ILCS 5/5-9-1.11	Domestic Violence Abuser Fine
730 ILCS 5/5-9-1.12	Arson Fine
730 ILCS 5/5-9-1.13	Out-of-State Transfer Fee
730 ILCS 5/5-9-1.14	Additional Child Pornography Fine
730 ILCS 5/5-9-1.15	Sex Offender Investigation Fine
730 ILCS 5/5-9-1.16	Protective Order Violation Fee
730 ILCS 5/5-9-1.16(c)	DV Equipment Fee
730 ILCS 5/5-9-1.17	Juvenile Expungement Fine
730 ILCS 5/5-9-1.18	Roadside Memorial Fee
730 ILCS 5/5-9-1.20	IDOC Parole Supervision Fine
	Act 125 County Jail Act
730 ILCS 125/17	County Jail Medical Fee
	Act 148 Arsonist Registration Act
730 ILCS 148/65	Arsonist Registration Fine
	Act 150 Sex Offender Registration Act
730 ILCS 150/10	Sex Offender Registration Fine
	Act 154 Murderer and Violent Offender Against Youth Registration Act
730 ILSC 154/60	Violent Offender Against Youth Fine

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

	Chapter 730 Corrections (Continued)
	Act 185 Emergency Services Response Reimbursement for
	Criminal Convictions Act
730 ILCS 185/10	Arson ER Reimbursement
	Chapter 735 Civil Procedure
	Act 5 Code of Civil Procedure
735 ILCS 5/2-1011	Civil Escrow Account
735 ILCS 5/2-1004A; Sup. Ct. Rule 93	Mandatory Arbitration Rejection Fee
735 ILCS 5/2-1009A	Mandatory Arbitration Filing Fee
735 ILCS 5/2-1105	Jury Fee (Six Person)
735 ILCS 5/4-124	Livestock Cost
735 ILCS 5/12-655	Foreign Judgment Clerk's Fee
735 ILCS 5/15-1504.1(a)	Foreclosure Prevention Program Fee
735 ILCS 5/15-1504.1(a.5)	Foreclosure Prevention Program Graduated Fee
	Abandoned Residential Property Municipality Relief
	Fee
735 ILCS 5/15-1507.1	Judicial Sale Fee
	<u>Chapter 740 Civil Liabilities</u>
	<u>Chapter 740 Civil Liabilities</u> Act 40 Controlled Substance and Cannabis Nuisance Act
740 ILCS 40/7	
740 ILCS 40/7	Act 40 Controlled Substance and Cannabis Nuisance Act
740 ILCS 40/7 740 ILCS 105/5; 105/6	Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds
	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> </ul>
	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> <li><u>Chapter 750 Families</u></li> </ul>
	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> <li><u>Chapter 750 Families</u> Act 5 Illinois Marriage and Dissolution of Marriage Act</li> </ul>
740 ILCS 105/5; 105/6	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> <li><u>Chapter 750 Families</u></li> <li>Act 5 Illinois Marriage and Dissolution of Marriage Act Child Support Payment</li> </ul>
740 ILCS 105/5; 105/6 750 ILCS 5/507	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> <li><u>Chapter 750 Families</u></li> <li>Act 5 Illinois Marriage and Dissolution of Marriage Act Child Support Payment Support Collection Fee (10% of amount owed) Public Aid Child Support Fee (Filing fees/costs not</li> </ul>
740 ILCS 105/5; 105/6 750 ILCS 5/507 750 ILCS 5/516	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> <li><u>Chapter 750 Families</u></li> <li>Act 5 Illinois Marriage and Dissolution of Marriage Act Child Support Payment Support Collection Fee (10% of amount owed) Public Aid Child Support Fee (Filing fees/costs not required) Arrearage Penalty (Child Support 2%)</li> </ul>
740 ILCS 105/5; 105/6 750 ILCS 5/507 750 ILCS 5/516 750 ILCS 5/705(6)	<ul> <li>Act 40 Controlled Substance and Cannabis Nuisance Act Drug Nuisance Proceeds</li> <li>Act 105 Lewdness Public Nuisance Act Lewdness Nuisance Proceeds</li> <li><u>Chapter 750 Families</u></li> <li>Act 5 Illinois Marriage and Dissolution of Marriage Act Child Support Payment Support Collection Fee (10% of amount owed) Public Aid Child Support Fee (Filing fees/costs not required)</li> </ul>

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

	Chapter 750 Families (Continued)
	Act 20 Revised Uniform Enforcement of Support Act
750 ILCS 20/15	URESA Clerk's Fee(obligee not required to pay fee)
	Act 35 Uniform Child Custody Jurisdiction Act
750 ILCS 35/17(e)	Foreign Custody Clerk's Fee (Judgments,
	communications or documents relating to child
	custody)
	Act 50 Adoption Act
750 ILCS 50/12a	Putative Father Clerk's Fee (Notice to putative father)
	Chapter 755 Estates
	Act 5 Probate Act of 1975
755 ILCS 5/11-11	Minor Guardianship Clerk's Fee (no cost in certain
	guardianship of minor proceedings)
755 ILCS 5/11a-13	Guardianship Clerk's Fee (no cost in certain
	guardianship proceedings)
	Chapter 765 Property
	Act 35 Registered Titles (Torrens) Act
765 ILCS 35/107	Torrens Clerk's Fees
	Act 835 Cemetery Protection Act
765 ILCS 835/1	Cemetery Protection Fines
	Act 1020 Estrays and Lost Property Act
765 ILCS 1020/31	County Clerk's Fee (lost goods)
	Act 1025 Uniform Disposition of Unclaimed Property Act
765 ILCS 1025/8; 1025/11	Unclaimed Property
	Charten 770 Linns
	Chapter 770 Liens
770 ILCS 55/4	Act 55 Liens Against Railroads Act Railroad Liens Clerk's Fee
110 ILCS 33/4	Natioau Licus Cicik S ree

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

815 ILCS 175/15-90	<u>Chapter 815 Business Transactions</u> Act 175 Illinois Loan Brokers Act of 1995 Loan Brokers Fine
815 ILCS 307/10-90	Act 307 Illinois Business Brokers Act of 1995 Business Brokers Fine
815 ILCS 602/5-135	Act 602 Business Opportunity Sales Law of 1995 Business Opportunity Sales Fine
820 ILCS 220/10	<u>Chapter 820 Employment</u> Act 220 Safety Inspection and Education Act Safety Inspection Fine
820 ILCS 405/2101	Act 405 Unemployment Insurance Act Unemployment Insurance Fine
Supreme Court Rule 40 Supreme Court Rule 284 and 289 Supreme Court Rule 285 Supreme Court Rule 529(a) and 556(a), 556(b), 556(c), and 556(d), and 556 (e)	<u>Illinois Supreme Court Rules</u> Marriage Fee Small Claim Service Fee Small Claim Jury Fee Traffic Fine Equal to Bail
Supreme Court Rule 529(b) and 556(b), 556 (c), 556(d) and 556 (e)	Conservation Fine Equal to Bail
Supreme Court Rule 529(c)	Traffic School Fee