

**State of Illinois
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006
Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006**

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**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

AGENCY OFFICIALS

Director	Mr. Norbert J. Goetten
Deputy Director	Mr. Patrick Delfino
Fiscal Officer	Ms. Gloria Mundy

Agency offices are located at:

725 South Second Street
Springfield, IL 62704

STATE'S ATTORNEYS APPELLATE PROSECUTOR



NORBERT J. GOETTEN
DIRECTOR

PATRICK DELFINO
ASSISTANT DIRECTOR

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PAUL A. LOGLI
CHAIRMAN

October 20, 2006

DEPUTY DIRECTORS

SECOND DISTRICT:
MARTIN P. MOLTZ

THIRD DISTRICT:
LAWRENCE M. BAUER

FOURTH DISTRICT:
ROBERT J. BIDERMAN

FIFTH DISTRICT:
STEPHEN E. NORRIS

De Raimo Hillger & Ripp
Certified Public Accountants
655 N. La Grange Road, Suite 102
Frankfort, IL 60423

Ladies and Gentlemen:

BOARD OF GOVERNORS

FIRST DISTRICT:
RICHARD A. DEVINE
STATE'S ATTORNEY
COOK COUNTY

SECOND DISTRICT:
PAUL A. LOGLI
STATE'S ATTORNEY
WINNEBAGO COUNTY

JOSEPH E. BIRKETT
STATE'S ATTORNEY
DuPAGE COUNTY

THIRD DISTRICT:
JOSEPH P. HETTEL
STATE'S ATTORNEY
LaSALLE COUNTY

KEVIN LYONS
STATE'S ATTORNEY
PEORIA COUNTY

FOURTH DISTRICT:
THOMAS J. BROWN
STATE'S ATTORNEY
LIVINGSTON COUNTY

JOHN SCHMIDT
STATE'S ATTORNEY
SANGAMON COUNTY

JERRY HOOKER
STATE'S ATTORNEY
BROWN COUNTY

FIFTH DISTRICT:
GARY DUNCAN
STATE'S ATTORNEY
JEFFERSON COUNTY

ROBERT HAIDA
STATE'S ATTORNEY
ST. CLAIR COUNTY

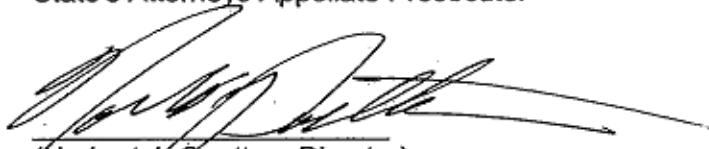
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State's Attorneys Appellate Prosecutor. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

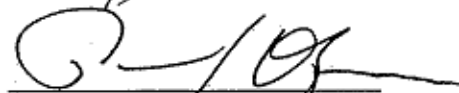
- E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

State's Attorneys Appellate Prosecutor



(Norbert J. Goetten, Director)



(Patrick Delfino, Assistant Director)



(Gloria Mundy, Fiscal Officer)

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	1

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
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FINDINGS (STATE COMPLIANCE)

There were no current findings

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

COMPLIANCE REPORT

SUMMARY-Continued

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)		
06-1	10	Annual Review of Internal Control Not Performed

EXIT CONFERENCE

Agency management waived having an exit conference per a letter dated November 29, 2006.

DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

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JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Office of the State's Attorneys Appellate Prosecutor's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the Illinois Office of the State's Attorneys Appellate Prosecutor is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Office of the State's Attorneys Appellate Prosecutor's compliance based on our examination.

- A. The Illinois Office of the State's Attorneys Appellate Prosecutor has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Office of the State's Attorneys Appellate Prosecutor has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Office of the State's Attorneys Appellate Prosecutor has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Illinois Office of the State's Attorneys Appellate Prosecutor are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the Illinois Office of the State's Attorneys Appellate Prosecutor on behalf of the State or held in trust by the Illinois Office of the State's Attorneys Appellate Prosecutor have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Office of the State's Attorneys Appellate Prosecutor's compliance with those requirements 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 Illinois Office of the State's Attorneys Appellate Prosecutor's compliance with specified requirements.

In our opinion, the Illinois Office of the State's Attorneys Appellate Prosecutor complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

The management of the Illinois Office of the State's Attorneys Appellate Prosecutor is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Office of the State's Attorneys Appellate Prosecutor's internal control over compliance with the aforementioned requirements 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 Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the

aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.

De Raimo Hillger & Ripp

October 20, 2006

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Current Findings – State Compliance

There were no current findings noted during the Compliance Examination for the two years ended June 30, 2006.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Disposition of Prior Year Material Finding Not Repeated
(State Compliance)

06-1 Annual Review of Internal Control Not Performed Timely

During the prior period, the State's Attorneys Appellate Prosecutor (Agency) did not timely file required certifications relating to its system of internal control as required by the Fiscal Control and Internal Audit Act (FCIAA). (Finding Code No. 04-1)

Disposition: During the current period, our testing disclosed the Agency timely filed their required certifications relating to its system of internal controls.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCES PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures, and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Efficiency Initiative Payments
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Emergency Purchases
 - Service Efforts and Accomplishments (Not Examined)
 - Schedule of Federal and Nonfederal Expenditures

The auditor's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Schedule of Expenditures of Federal Awards
Year ended June 30, 2006

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Justice</u>			
Pass Through Grantor:			
Illinois Criminal Justice Information Authority - Byrne Formula Grant Program.			
Local Drug Prosecution Support Project	16.579	404025	\$ 394,303
Local Drug Prosecution Support Project	16.579	404125	157,738
Systemic Sentencing Appeals	16.579	403188	199,575
Systemic Sentencing Appeals	16.579	403188	76,011
Special Appeals - Refunds	16.579	401188	(48,022)
Special Appeals - Refunds	16.579	401188	<u>(15,699)</u>
Total Byrne Formula Grant Program			<u>763,906</u>
Illinois Criminal Justice Information Authority			
Sexual Assault and Domestic Violence	16.588	601004	17,871
Statewide Criminal Justice Training Program	16.579	402087	17,806
Statewide Criminal Justice Training Program	16.579	402087	<u>5,935</u>
Total Illinois Criminal Justice Information Authority			<u>41,612</u>
Total Expenditures of Federal Awards Year Ended June 30, 2006			<u>\$ 805,518</u>

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Schedule of Expenditures of Federal Awards
Year ended June 30, 2005

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Justice</u>			
Pass Through Grantor:			
Illinois Criminal Justice Information Authority			
Byrne Formula Grant Program			
Local Drug Prosecution Support Project	16.579	404025	\$ 156,279
Local Drug Prosecution Support Project	16.579	403025	303,219
Local Drug Prosecution Support Project	16.579	402025	44,351
Violent Crimes Special Appeals	16.579	4838	74,697
Systemic Sentencing Appeals Grant	16.579	403188	338,625
Special Appeals - Refunds	16.579	401088	(8,064)
Special Appeals	16.579	401188	60,562
Special Appeals	16.579	401188	118,450
Special Appeals - Refunds	16.579	402088	<u>(6,056)</u>
Total Byrne Formula Grant Program			<u>1,082,063</u>
Illinois Criminal Justice Information Authority:			
Sexual Assault and Domestic Violence - Refunds	16.588	6904	(10,210)
Sexual Assault and Domestic Violence	16.588	60004	18,455
Sexual Assault and Domestic Violence	16.588	6804	2,177
Statewide Criminal Justice Training Program	16.579	401087	<u>19,517</u>
Total Illinois Criminal Justice Information Authority			<u>29,939</u>
Total Expenditures of Federal Awards Year Ended June 30, 2005			<u>\$ 1,112,002</u>

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Notes to the Schedule of Expenditures of Federal Awards
Years Ended June 30, 2006 and 2005

Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Illinois Office of the State's Attorneys Appellate Prosecutor and is presented on the modified accrual basis of accounting. Revenue is recognized either when received or once reimbursable expenditures have been incurred. Expenditures are recognized when incurred.

For the years ended June 30, 2006 and 2005, no amounts were provided to subrecipients. Additionally, there was no non-cash assistance expended, no insurance in effect during the examination period and no loans or loan guarantees outstanding at the end of the examination period.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

Public Act 94-0015 GENERAL REVENUE FUND - 001	Appropriation (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01-8/31/06	Total Expenditures	Lapsed Balances
Personal Services	\$ 3,291,992	3,285,709	6,021	3,291,730	262
State Contribution to Employees' Retirement System	388,749	385,436	469	385,905	2,844
State Contribution to Social Security Contractual Services	236,953	236,492	461	236,953	-
Other than Rental of Real Property	476,760	449,231	27,529	476,760	-
Rental of Real Property	191,351	186,027	5,324	191,351	-
Travel	9,589	9,415	174	9,589	-
Commodities	14,167	13,981	185	14,166	1
Printing	6,055	6,055	-	6,055	-
Equipment	2,128	2,127	-	2,127	1
Electronic Data Processing	26,753	26,752	-	26,752	1
Telecommunications	20,900	20,900	-	20,900	-
Operation of Automobiles	21,703	21,703	-	21,703	-
State Matching Purposes	138,500	137,986	-	137,986	514
Law Intern Program	100	-	-	-	100
Continuing Legal Education	100	-	-	-	100
Legal Publications	3,500	3,500	-	3,500	-
Child Witness Program	80,000	78,682	1,318	80,000	-
Expenses for Filing Appeals	2,700,000	2,700,000	-	2,700,000	-
Subtotal - Fund 001	\$ 7,609,300	7,563,996	41,481	7,605,477	3,823

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to State Comptroller's records.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

	Appropriation (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01-8/31/06	Total Expenditures	Lapsed Balances
Public Act 94-0015					
<u>STATE'S ATTORNEYS APPELLATE</u>					
<u>PROSECUTOR COUNTY FUND - 745</u>					
Personal Services	\$ 688,500	570,742	-	570,742	117,758
State Contribution to Employees' Retirement System	81,600	67,679	-	67,679	13,921
State Contribution to Social Security	52,660	43,631	67	43,698	8,962
County Reimbursement for Insurance	158,700	102,799	-	102,799	55,901
Contractual Services					
Other than Rental of Real Property	893,295	340,818	71,182	412,000	481,295
Rental of Real Property	126,400	80,964	-	80,964	45,436
Travel	16,300	12,152	535	12,687	3,613
Commodities	10,200	1,056	199	1,255	8,945
Equipment	26,045	1,015	-	1,015	25,030
Electronic Data Processing	31,400	6,261	1,686	7,947	23,453
Telecommunications	34,700	25,686	2,266	27,952	6,748
Operation of Automobiles	19,000	13,078	3,853	16,931	2,069
Law Intern Program	27,400	18,909	3,764	22,673	4,727
Legal Publications	13,900	1,899	-	1,899	12,001
Subtotal - Fund 745	\$ 2,180,100	1,286,689	83,552	1,370,241	809,859

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to State Comptroller's records.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

Public Act 94-0015 CONTINUING LEGAL EDUCATION TRUST FUND - 844	Appropriation (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01-8/31/06	Total Expenditures	Lapsed Balances
General Operations					
Total (Lump Sum Appropriation)	\$ 150,000	60,768	3,100	63,868	86,132
Illinois Criminal Justice Authority Training Grant Programs					
Total (Lump Sum Appropriation)	200,000	95,156	-	95,156	104,844
Subtotal - Fund 844	\$ 350,000	155,924	3,100	159,024	190,976

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

<u>Public Act 94-0015</u>	<u>Appropriation (Net After Transfers)</u>	<u>Expenditures Through 6/30/06</u>	<u>Lapse Period Expenditures 7/01-8/31/06</u>	<u>Total Expenditures</u>	<u>Lapsed Balances</u>
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
General Operations - Drug Asset Forfeiture Procedure Act	\$ 1,350,000	500,859	11,061	511,920	838,080
Total (Lump Sum Appropriation)	\$ 1,350,000	500,859	11,061	511,920	838,080
<u>68 CAPITAL CRIMES LITIGATION FUND - 614</u>					
Total (Lump Sum Appropriation)	\$ 400,000	343,213	-	343,213	56,787
<u>STATE'S ATTORNEYS APPELLATE PROSECUTOR SPECIAL FEDERAL GRANT PROJECTS FUND - 090</u>					
Total (Lump Sum Appropriation)	\$ 2,800,000	782,728	45,068	827,796	1,972,204
TOTAL - ALL FUNDS	\$ 14,689,400	10,633,409	184,262	10,817,671	3,871,729

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to State Comptroller's records.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2005
Fourteen Months Ended August 31, 2005

	Appropriation (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01-8/31/05	Total Expenditures	Lapsed Balances
<u>Public Act 93-0842</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 3,156,273	3,153,512	2,750	3,156,262	11
State Contribution to Employees' Retirement System	635,646	633,876	443	634,319	1,327
State Contribution to Social Security Contractual Services	227,982	227,771	210	227,981	1
Other than Rental of Real Property	390,039	364,060	25,978	390,038	1
Rental of Real Property	200,432	200,430	-	200,430	2
Travel	8,287	7,613	673	8,286	1
Commodities	14,889	14,888	-	14,888	1
Printing	4,881	4,881	-	4,881	-
Equipment	3,721	1,381	2,339	3,720	1
Electronic Data Processing	33,861	29,008	4,853	33,861	-
Telecommunications	31,350	30,665	684	31,349	1
Operation of Automobiles	18,695	16,686	2,007	18,693	2
Law Intern Program	100	100	-	100	-
Continuing Legal Education	100	-	-	-	100
Legal Publications	3,515	3,515	-	3,515	-
Child Witness Program	80,000	66,685	12,982	79,667	333
Expenses for Filing Appeals	2,700,000	2,700,000	-	2,700,000	-
Subtotal - Fund 001	\$ 7,509,771	7,455,071	52,919	7,507,990	1,781

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to State Comptroller's records.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2005
Fourteen Months Ended August 31, 2005

	Appropriation (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01-8/31/05	Total Expenditures	Lapsed Balances
Public Act 93-0842					
<u>STATE'S ATTORNEYS APPELLATE</u>					
<u>PROSECUTOR COUNTY FUND - 745</u>					
Personal Services	\$ 689,253	565,152	-	565,152	124,101
State Contribution to Employees' Retirement System	138,965	113,438	-	113,438	25,527
State Contribution to Social Security	46,620	43,458	191	43,649	2,971
County Reimbursement for Insurance	114,815	96,237	-	96,237	18,578
Contractual Services					
Other than Rental of Real Property	844,824	337,132	77,013	414,145	430,679
Rental of Real Property	126,427	80,180	-	80,180	46,247
Travel	10,461	7,703	1,436	9,139	1,322
Commodities	10,144	2,668	441	3,109	7,035
Printing	3,582	1,737	288	2,025	1,557
Equipment	32,078	140	-	140	31,938
Electronic Data Processing	31,387	1,376	4,022	5,398	25,989
Telecommunications	34,716	19,689	6,064	25,753	8,963
Operation of Automobiles	11,914	8,902	1,694	10,596	1,318
Law Intern Program	27,419	14,951	8,797	23,748	3,671
Legal Publications	13,924	5,440	1,046	6,486	7,438
Subtotal - Fund 745	\$ 2,136,529	1,298,203	100,992	1,399,195	737,334

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to State Comptroller's records.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2005
Fourteen Months Ended August 31, 2005

<u>Public Act 93-0842</u> <u>CONTINUING LEGAL EDUCATION TRUST</u> <u>FUND - 844</u>	Appropriation (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01-8/31/05	Total Expenditures	Lapsed Balances
General Operations					
Total (Lump Sum Appropriation)	\$ 150,000	93,855	21,359	115,214	34,786
Illinois Criminal Justice Authority Training Grant Programs					
Total (Lump Sum Appropriation)	200,000	98,868	23,400	122,268	77,732
Subtotal - Fund 844	\$ 350,000	192,723	44,759	237,482	112,518
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
General Operations - Drug Asset Forfeiture Procedure Act					
Total (Lump Sum Appropriation)	\$ 1,350,000	596,677	17,700	614,377	735,623

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to State Comptroller's records.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Schedule of Appropriations, Expenditures and Lapsed Balances
Appropriations for Fiscal Year 2005
Fourteen Months Ended August 31, 2005

Public Act 93-0842 <u>CAPITAL CRIMES LITIGATION FUND - 614</u>	Appropriation (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01-8/31/05	Total Expenditures	Lapsed Balances
Total (Lump Sum Appropriation)	\$ 400,000	222,743	387	223,130	176,870
STATE'S ATTORNEYS APPELLATE PROSECUTOR SPECIAL FEDERAL GRANT PROJECTS FUND - 090					
Total (Lump Sum Appropriation)	2,800,000	1,020,860	47,384	1,068,244	1,731,756
TOTAL - ALL FUNDS	\$ 14,546,300	10,786,277	264,141	11,050,418	3,495,882

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 Years Ended June 30, 2006, 2005 and 2004

	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0064
GENERAL REVENUE FUND - 001			
Appropriations (Net after Transfers)	\$ 7,609,300	7,509,771	7,425,794
Expenditures			
Personal Services	3,291,730	3,156,262	3,156,304
State Contribution to Employees' Retirement System	385,905	634,319	433,427
State Contribution to Social Security	236,953	227,981	229,311
Contractual Services			
Other than Rental of Real Property	476,760	390,038	370,413
Rental of Real Property	191,351	200,430	216,167
Travel	9,589	8,286	21,789
Commodities	14,166	14,888	16,915
Printing	6,055	4,881	4,881
Equipment	2,127	3,720	12,510
Electronic Data Processing	26,752	33,861	16,132
Telecommunications	20,900	31,349	34,137
Operation of Automobiles	21,703	18,693	13,780
State Matching Purposes	137,986	-	-
Law Intern Program	-	100	-
Legal Publications	3,500	3,515	3,515
Child Witness Program	80,000	79,667	80,000
Expenses for Filing Appeals	2,700,000	2,700,000	2,539,849
Total Expenditures	7,605,477	7,507,990	7,149,130
Lapsed Balances	\$ 3,823	1,781	276,664

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 Years Ended June 30, 2006, 2005 and 2004

<u>STATE'S ATTORNEYS APPELLATE</u> <u>PROSECUTOR COUNTY FUND - 745</u>	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0064
Appropriations (Net after Transfers)	\$ 2,180,100	2,136,529	2,118,266
Expenditures			
Personal Services	570,742	565,152	493,315
State Contribution to Employees'			
Retirement System	67,679	113,438	86,215
State Contribution to Social Security	43,698	43,649	38,555
County Reimbursement for Insurance	102,799	96,237	69,844
Contractual Services			
Other than Rental of Real Property	412,000	414,145	576,911
Rental of Real Property	80,964	80,180	42,030
Travel	12,687	9,139	9,259
Commodities	1,255	3,109	1,592
Printing	-	2,025	2,042
Equipment	1,015	140	27,046
Electronic Data Processing	7,947	5,398	3,101
Telecommunications	27,952	25,753	26,825
Operation of Automobiles	16,931	10,596	9,473
Law Intern Program	22,673	23,748	21,391
Legal Publications	1,899	6,486	13,661
Total Expenditures	1,370,241	1,399,195	1,421,260
Lapsed Balances	\$ 809,859	737,334	697,006
 <u>CONTINUING LEGAL EDUCATION</u> <u>TRUST FUND - 844</u>			
Appropriations (Lump Sum)	\$ 350,000	350,000	350,000
Lump Sum Expenditures	159,024	237,482	205,732
Lapsed Balances	\$ 190,976	112,518	144,268

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
Years Ended June 30, 2006, 2005 and 2004

	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0064
<u>NARCOTICS PROFIT FORFEITURE - FUND 951</u>			
Appropriations (Lump Sum)	\$ 1,350,000	1,350,000	1,350,000
Lump Sum Expenditures	511,920	614,377	829,636
Lapsed Balances	\$ 838,080	735,623	520,364
<u>CAPITAL CRIMES LITIGATION FUND - 614</u>			
Appropriations (Lump Sum)	\$ 400,000	400,000	400,000
Lump Sum Expenditures	343,213	223,130	212,581
Lapsed Balances	\$ 56,787	176,870	187,419
<u>STATE'S ATTORNEYS APPELLATE PROSECUTOR SPECIAL FEDERAL GRANT PROJECTS FUND - 090</u>			
Appropriations (Lump Sum)	\$ 2,800,000	2,800,000	2,800,000
Lump Sum Expenditures	827,796	1,068,244	1,026,419
Lapsed Balances	\$ 1,972,204	1,731,756	1,773,581
<u>TOTALS - ALL APPROPRIATED FUNDS</u>			
Appropriations - Net of Transfers	\$ 14,689,400	14,546,300	14,444,060
Total Expenditures	10,817,671	11,050,418	10,844,758
Lapsed Balances	\$ 3,871,729	3,495,882	3,599,302

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Comparative Schedule of Expenditures by Type
 Years Ended June 30, 2006, 2005 and 2004

	Fiscal Year		
	2006	2005	2004
<u>Appropriated Fund Types:</u>			
Personal Services	\$ 3,862,472	\$ 3,721,414	\$ 3,649,619
State Contribution to Employees'			
Retirement System	453,584	747,757	519,642
State Contribution to Social Security	280,651	271,630	267,866
County Reimbursement for Insurance	102,799	96,237	69,844
Contractual Services			
Other than Rental of Real Property	888,760	804,183	947,324
Rental of Real Property	272,315	280,610	258,197
Travel	22,276	17,425	31,048
Commodities	15,421	17,997	18,507
Printing	6,055	6,906	6,923
Equipment	3,142	3,860	39,556
Electronic Data Processing	34,699	39,259	19,233
Telecommunications	48,852	57,102	60,962
Operation of Automobiles	38,634	29,289	23,253
State Matching Purposes	137,986	-	-
Law Intern Program	22,673	23,848	21,391
Legal Publications	5,399	10,001	17,176
Child Witness Program	80,000	79,667	80,000
Expenses for Filing Appeals	2,700,000	2,700,000	2,539,849
Lump Sum Expenditures	1,841,953	2,143,233	2,274,368
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$10,817,671</u>	<u>\$ 11,050,418</u>	<u>\$ 10,844,758</u>

Schedule of Efficiency Initiative Payments

The Agency did not make any Efficiency Initiative Payments during the examination period.

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Schedule of Changes in State Property
 Years Ended June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
<u>Property and Equipment</u>		
Balance at Beginning of Year	\$ 853,024	807,328
Additions		
Purchases	84,291	76,919
Total Additions	84,291	76,919
Deductions		
Transfers to Surplus Property	(107,796)	(31,223)
Total Deductions	(107,796)	(31,223)
Balance at End of Year	\$ 829,519	853,024

This schedule is prepared on the basis of data taken from the Agency's records which have been reconciled to reports filed with the Office of the Comptroller.

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Comparative Schedule of Cash Receipts and Reconciliation of Cash
Receipts to Deposits Remitted to the State Comptroller
Years Ended June 30, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>GENERAL REVENUE FUND - 001</u>			
Jury Duty	\$ 46	47	-
Refund	74,926	136,740	1,643
Less: Deposits in Transit	-	-	<u>(1,643)</u>
Deposits Remitted to Comptroller	<u>\$ 74,972</u>	<u>136,787</u>	<u>-</u>
<u>SPECIAL FEDERAL GRANT PROJECTS</u> <u>FUND - 090</u>			
Grants Per Agency Records			
Criminal Justice Trust Fund	\$ 955,136	902,745	1,027,559
Prior Year Expenditure Transfers	-	-	<u>185</u>
Deposits Remitted to Comptroller	<u>\$ 955,136</u>	<u>902,745</u>	<u>1,027,744</u>
<u>COUNTY FUND - 745</u>			
Participating County Contributions	\$ 1,206,250	1,208,750	1,187,750
Labor Relations Unit	210,764	201,866	229,255
Insurance Claims and Reimbursements	<u>3,124</u>	<u>4,566</u>	<u>3,955</u>
Deposits Remitted to Comptroller	<u>\$ 1,420,138</u>	<u>1,415,182</u>	<u>1,420,960</u>
<u>CONTINUING LEGAL EDUCATION TRUST -</u> <u>FUND 844</u>			
Complaint Books	\$ 77,555	10,905	48,786
Newsletter	-	285	9,175
Trial Advocacy Program	28,075	24,975	27,075
Criminal Justice Information Authority	<u>25,000</u>	<u>155,504</u>	<u>91,034</u>
Deposits Remitted to Comptroller	<u>\$ 130,630</u>	<u>191,669</u>	<u>176,070</u>
<u>NARCOTICS PROFIT FORFEITURE -</u> <u>FUND 951</u>			
Drug Asset Forfeiture	\$ 725,575	611,818	506,331
Cook County Overtime Reimbursement	-	3,771	3,530
Prior Year Expenditure Transfers	<u>-</u>	<u>-</u>	<u>(185)</u>
Deposits Remitted to Comptroller	<u>\$ 725,575</u>	<u>615,589</u>	<u>509,676</u>

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Analysis of Significant Variations in Expenditures
For the Two Years Ended June 30, 2006 and 2005

Following is a schedule of significant variations (greater than or equal to a 20% change from the prior fiscal year with total expenditures of at least \$20,000) in expenditures for the two years ended June 30, 2006 and 2005.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FISCAL YEARS 2006 AND 2005

General Revenue Fund - 001

State Contribution to Employees' Retirement System

FY 2006	\$	385,905	FY 2005	\$	634,319	Increase (Decrease)	\$	(248,414)
---------	----	---------	---------	----	---------	---------------------	----	-----------

The retirement rate decreased from 16.1% in Fiscal Year 2005 to 7.8% in Fiscal Year 2006.

Contractual Services - Other than Rental of Real Property

FY 2006	\$	476,760	FY 2005	\$	390,038	Increase (Decrease)	\$	86,722
---------	----	---------	---------	----	---------	---------------------	----	--------

The Agency was given a \$121,345 increase in their contractual services line item for increased case loads and tax objection cases. The increase was requested and anticipated by the Agency.

Electronic Data Processing

FY 2006	\$	26,752	FY 2005	\$	33,861	Increase (Decrease)	\$	(7,109)
---------	----	--------	---------	----	--------	---------------------	----	---------

The Agency spent approximately \$3,000 less on printing cartridges and also purchased a computer firewall for \$4,683 in Fiscal Year 2005.

Telecommunications

FY 2006	\$	20,900	FY 2005	\$	31,349	Increase (Decrease)	\$	(10,449)
---------	----	--------	---------	----	--------	---------------------	----	----------

Cellular telephone roaming charges were incurred during Fiscal Year 2005. These charges ceased during Fiscal Year 2006.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Significant Variations in Expenditures
For the Two Years Ended June 30, 2006 and 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FISCAL YEARS 2006 AND 2005 - Continued

General Revenue Fund - 001 - Continued

State Matching Purposes

FY 2006	\$	137,986	FY 2005	\$	-	Increase (Decrease)	\$	137,986
---------	----	---------	---------	----	---	---------------------	----	---------

This was a new line item to provide matching funds for a grant. In prior years, the Agency received this money from the Illinois Criminal Justice Information Authority.

State's Attorneys Appellate Prosecutor County Fund - 745

State Contribution to Employees' Retirement System

FY 2006	\$	67,679	FY 2005	\$	113,438	Increase (Decrease)	\$	(45,759)
---------	----	--------	---------	----	---------	---------------------	----	----------

The retirement rate decreased from 16.1% in Fiscal Year 2005 to 7.8% in Fiscal Year 2006.

Continuing Legal Education Trust Fund - 844

Lump Sum Expenditures

FY 2006	\$	159,024	FY 2005	\$	237,482	Increase (Decrease)	\$	(78,458)
---------	----	---------	---------	----	---------	---------------------	----	----------

Less money was expended in Fund 844 in Fiscal Year 2006, because one of the grants that was paid out of this fund was discontinued.

Capital Crimes Litigation Fund - 614

Lump Sum Expenditures

FY 2006	\$	343,213	FY 2005	\$	223,130	Increase (Decrease)	\$	120,083
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In Fiscal Year 2006 more time was spent by attorneys working on Capital Litigation Cases. This fund is used to pay for expenses to prosecute Capital Litigation Cases.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Significant Variations in Expenditures
For the Two Years Ended June 30, 2006 and 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FISCAL YEARS 2006 AND 2005 - Continued

State's Attorneys Appellate Prosecutor Special Federal Grant Projects Fund - 090

Lump Sum Expenditures

FY 2006	\$827,796	FY 2005	\$1,068,244	Increase (Decrease)	\$ (240,448)
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During Fiscal Year 2006, the Illinois Criminal Justice Information Authority did not provide grant matching funds. Beginning in Fiscal Year 2006, these fund were appropriated through the General Revenue Fund - 001. See page 30.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Significant Variations in Expenditures
For the Two Years Ended June 30, 2006 and 2005

Following is a schedule of significant variations (greater than or equal to a 20% change from the prior fiscal year with total expenditures of at least \$20,000) in expenditures for the two years ended June 30, 2005 and 2004.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FISCAL YEARS 2005 AND 2004

General Revenue Fund - 001

State Contribution to Employees' Retirement System

FY 2005	\$	634,319	FY 2004	\$	433,427	Increase (Decrease)	\$	200,892
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The retirement rate increased from 13.4% in Fiscal Year 2004 to 16.1% in Fiscal Year 2005.

Travel

FY 2005	\$	8,286	FY 2004	\$	21,789	Increase (Decrease)	\$	(13,503)
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In Fiscal Year 2004 the Agency had more special prosecution cases which required travel. Additionally, the Agency incurred more travel expenditures in Fiscal Year 2004 for conferences.

Electronic Data Processing

FY 2005	\$	33,861	FY 2004	\$	16,132	Increase (Decrease)	\$	17,729
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In Fiscal Year 2005 the Agency purchased \$20,480 of necessary computer equipment.

State's Attorneys Appellate Prosecutor County Fund - 745

State Contribution to Employees' Retirement System

FY 2005	\$	113,438	FY 2004	\$	86,215	Increase (Decrease)	\$	27,223
---------	----	---------	---------	----	--------	---------------------	----	--------

The retirement rate increased from 13.4% in Fiscal Year 2004 to 16.1% in Fiscal Year 2005.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Significant Variations in Expenditures
For the Two Years Ended June 30, 2006 and 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FISCAL YEARS 2005 AND 2004 - Continued

State's Attorneys Appellate Prosecutor County Fund - 745 - Continued

County Reimbursement for Insurance

FY 2005	\$	96,237	FY 2004	\$	69,844	Increase (Decrease)	\$	26,393
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In Fiscal Year 2005 group insurance increased from \$9,167 to \$12,000 per person.

Contractual Services - Other than Rental of Real Property

FY 2005	\$	414,145	FY 2004	\$	576,911	Increase (Decrease)	\$	(162,766)
---------	----	---------	---------	----	---------	---------------------	----	-----------

Expenditures for contractual brief writers decreased in Fiscal Year 2005.

Contractual Services - Rental of Real Property

FY 2005	\$	80,180	FY 2004	\$	42,030	Increase (Decrease)	\$	38,150
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In Fiscal Year 2005 one of the Agency's real estate leases was paid from this fund that was paid from a different fund in Fiscal Year 2004.

Narcotics Profit Forfeiture Fund - 951

Lump Sum Expenditures

FY 2005	\$	614,377	FY 2004	\$	829,636	Increase (Decrease)	\$	(215,259)
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In Fiscal Year 2005 the Agency paid fewer attorneys related to Narcotics forfeiture cases.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Significant Variations in Receipts
For the Two Years Ended June 30, 2006 and 2005

Following is a schedule of significant variations (greater than or equal to 15% change from the prior fiscal year with total cash receipts of at least \$10,000) in cash receipts for the years ended June 30, 2006 and 2005.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FISCAL YEAR 2006 AND 2005

General Revenue Fund - 001

Refund

FY 2006	\$	74,926
FY 2005		<u>136,740</u>
Increase (Decrease)	\$	<u>(61,814)</u>

In Fiscal Year 2006 Cook County returned \$61,814 less of unused grant funds.

Continuing Legal Education Trust Fund - 844

Complaint Books

FY 2006	\$	77,555
FY 2005		<u>10,905</u>
Increase (Decrease)	\$	<u>66,650</u>

An updated Uniform Complaint Book was published in Fiscal Year 2006; therefore, more books were sold.

Criminal Justice Information Authority

FY 2006	\$	25,000
FY 2005		<u>155,504</u>
Increase (Decrease)	\$	<u>(130,504)</u>

The Illinois Criminal Justice Information Authority Statewide Training Grant stopped 9/30/05.

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Analysis of Significant Variations in Receipts
For the Two Years Ended June 30, 2006 and 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FISCAL YEAR 2006 AND 2005 - CONTINUED

Narcotics Profit Forfeiture Fund - 951

Drug Asset Forfeiture

FY 2006	\$ 725,575
FY 2005	<u>611,818</u>
Increase (Decrease)	<u>\$ 113,757</u>

These funds are 12.5% of drug forfeitures collected. The amount received varies from year to year based upon how much money and property is forfeited.

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Analysis of Significant Variations in Receipts
For the Two Years Ended June 30, 2006 and 2005

Following is a schedule of significant variations (greater than or equal to 15% change from the prior fiscal year with total cash receipts of at least \$10,000) in cash receipts for the years ended June 30, 2005 and 2004.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FISCAL YEAR 2005 AND 2004

General Revenue Fund - 001

Refund

FY 2005	\$ 136,740
FY 2004	<u>1,643</u>
Increase (Decrease)	<u>\$ 135,097</u>

In Fiscal Year 2005 Cook County returned \$136,740 of unused grant funds.

Continuing Legal Education Trust Fund - 844

Complaint Books

FY 2005	\$ 10,905
FY 2004	<u>48,786</u>
Increase (Decrease)	<u>\$ (37,881)</u>

An updated Uniform Complaint Book was not published in Fiscal Year 2005; therefore, fewer books were sold.

Criminal Justice Information Authority

FY 2005	\$ 155,504
FY 2004	<u>91,034</u>
Increase (Decrease)	<u>\$ 64,470</u>

Monies received depend on discretionary grants from the Illinois Criminal Justice Information Authority.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Significant Variations in Receipts
For the Two Years Ended June 30, 2006 and 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FISCAL YEAR 2005 AND 2004 - CONTINUED

Narcotics Profit Forfeiture Fund - 951

Drug Asset Forfeiture

FY 2005	\$ 611,818
FY 2004	<u>506,331</u>
Increase (Decrease)	<u>\$ 105,487</u>

Drug monies depend on how many drug cases are won. The Agency receives 12.5% of assisted drug cases.

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Analysis of Significant Lapse Period Spending
For the Two Years Ended June 30, 2006 and 2005

Following is a schedule of significant lapse period spending (greater than or equal to a 20% of total expenditures for the fiscal year and lapse period spending of at least \$5,000) for the two years ended June 30, 2006 and 2005.

	<u>Lapse Period</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>
<u>Fiscal Year 2006</u>		

None noted.

Fiscal Year 2005

State's Attorney Appellate Prosecutor County Fund - 745

<u>Telecommunications</u>	\$ 6,064	\$ 25,753
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The Agency's telecommunications expenditures are paid from this fund in the latter part of the fiscal year.

<u>Law Intern Program</u>	\$ 8,797	\$ 23,748
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Many law interns work only in the summer when school is not in session. The majority start in June and finish in August.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Analysis of Accounts Receivable
June 30, 2006

ANALYSIS OF ACCOUNTS RECEIVABLE

	<u>June 30, 2006</u>
Aging:	
Current	\$ 29,828
31 to 60 days	2,520
61 to 90 days	0
91 days and over	<u>8,000</u>
Total	<u>\$ 40,348</u>

These receivables are due from various county governments for their annual contributions and from other governmental units for Labor Unit services. Receivables stated represent receivables from all funds.

The Agency uses a private collection services method to collect their accounts receivable.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

**AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2006**

The primary objective of the State's Attorneys Appellate Prosecutor is to deliver quality professional services to all participating counties in full compliance with its legislative mandate. This includes:

1. To represent the People of the State of Illinois on appeal in all cases which emanate from a District containing less than 3,000,000 inhabitants, when requested to do so and at the direction of the State's Attorney;
2. To prepare, file and argue such appellate briefs in the Illinois Appellate Court with the advice and consent of the State's Attorney;
3. To assist State's Attorneys in the discharge of their duties under the Illinois Controlled Substances Act, the Drug Asset Forfeiture Procedure Act, the Narcotics Profit Forfeiture Act, and the Illinois Public Labor Relations Act;
4. To assist State's Attorneys in the trial and appeal of tax objection cases;
5. To provide prosecution assistance and investigation services in criminal cases to staff attorneys and State's Attorneys;
6. To conduct training programs for State's Attorneys and law enforcement personnel including programs to reduce trauma for child witnesses in criminal proceedings; and
7. To provide a legal intern program.

The State's Attorneys retain exclusive control of appeals originating in their respective counties as well as the authority to control all documents in each individual case. The Agency files no documents in the reviewing courts until they are approved by the State's Attorneys otherwise responsible for prosecuting the appeal.

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE
STATE'S ATTORNEYS APPELLATE PROSECUTOR**

**AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2006 (Cont'd)**

Agency Planning Program

The Agency has a formal planning program that states its objectives, goals and methods of implementation. The program is detailed and outlines the implementation, design, and schedule of the functions as listed on the previous page.

Evaluation

The Agency's planning program appears adequate for its needs. The Agency maintains four district offices, one in each of the second, third, fourth and fifth judicial districts. The Director's office at 725 South Second Street, Springfield, Illinois 62704 is also the site of the Labor Unit and 4th District office. The Director is Mr. Norbert Goetten.

**STATE OF ILLINOIS
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Average Number of Employees
Emergency Purchases
Years Ended June 30, 2006 and 2005

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of persons (rounded to the nearest whole number) employed by the Agency for the fiscal years ended June 30, 2006, 2005 and 2004:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average Number of Employees:			
Collective Bargaining	41	43	42
Administrative	20	22	20
Labor	2	2	2
Drug	<u>12</u>	<u>11</u>	<u>12</u>
Total	<u>75</u>	<u>78</u>	<u>76</u>

EMERGENCY PURCHASES

No emergency purchases were reported by the Agency to the Office of the Auditor General during the examination period.

**STATE OF ILLINOIS
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Service Efforts and Accomplishments
Years Ended June 30, 2006 and 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)

The State's Attorneys Appellate Prosecutor Program is to deliver quality professional legal services to all participating county State's Attorneys under the rules and guidelines set forth in their legislative mandates. The Programs primary objective is to provide quality legal assistance to member State's Attorneys in appeals, special prosecutions, tax objections, drug forfeiture cases and criminal justice training.

Input Indicators

	<u>2006</u>	<u>2005</u>
Total expenditures- all sources	10,818,000	11,050,400
Average monthly full-time equivalents	75	78
Funds expended for capital litigation cases	297,000	223,000
Funds expended for capital litigation education (CLE)	436,000	498,000
Funds expended for drug prosecutions	905,000	1,168,000
Funds expended for special prosecutions	406,000	585,000
Funds expended for systemic sentencing cases	414,000	518,000
Administrative costs	1,591,000	1,395,400
Funds expended for the Appellate Brief Writing Program	4,069,000	3,963,000
Cook County Grant	2,700,000	2,700,000

**STATE OF ILLINOIS
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Service Efforts and Accomplishments - Continued
Years Ended June 30, 2006 and 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined) - CONTINUED

	Output Indicators	
	<u>2006</u>	<u>2005</u>
Number of cases handled through Capital Litigation Act	10	9
Number of individuals trained through CLE Program	1,600	1,360
Number of drug related cases prosecuted	6,125	5,783
Number of criminal prosecution cases	555	545
Number of cases prosecuted through systemic sentencing	275	273
Number of briefs submitted through Appellate Brief Writing Program	1,707	1,537

**STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR**

Service Efforts and Accomplishments - Continued
Years Ended June 30, 2006 and 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined) - CONTINUED

	Outcome Indicators	
	<u>2006</u>	<u>2005</u>
Percentage of drug related cases resulting in convictions	92%	92%
Percentage of criminal prosecution cases resulting in convictions	95%	90%
Percentage of special & violent crime appeals upheld by court	84%	84%

STATE OF ILLINOIS
ILLINOIS OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

Schedule of Federal and Nonfederal Expenditures
Years Ended June 30, 2006 and 2005

Source: Schedule of appropriations, expenditures and lapsed balances, pages 15 through 22 of the report and schedule of expenditures of federal awards, pages 12 and 13 of the report.

	Fiscal Year 2006		Fiscal Year 2005	
	Amount	Percent	Amount	Percent
Federal Funds	\$ 805,518	7.45%	\$ 1,112,002	10.06%
Nonfederal Funds	<u>10,012,153</u>	<u>92.55%</u>	<u>9,938,416</u>	<u>89.94%</u>
Totals	<u>\$ 10,817,671</u>	<u>100.00%</u>	<u>\$ 11,050,418</u>	<u>100.00%</u>