

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
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
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
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For the Two Years Ended June 30, 2006

AGENCY OFFICIALS

Comptroller	Daniel W. Hynes
Chief of Staff	Keith Taylor
Assistant Comptroller - Operations	Don Templeman
Assistant Comptroller - Chicago Operations	Peggy Roth
Assistant Comptroller – Policy and Programs	Rick Cornell
Legal Counsel	Whitney Rosen
Director of Internal Audit	Rusti Cummings

Agency offices are located at:

100 W. Randolph, Suite 15 - 500
Chicago, IL 60601

Room 201 State-House
Springfield, IL 62704

325 West Adams
Springfield, IL 62704



MANAGEMENT ASSERTION LETTER

December 11, 2006

Sleeper, Disbrow, Morrison, Tarro & Lively, LLC
250 North Water Street, Suite 501
Decatur, Illinois 62523

Gentlemen:

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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities. 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities' 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, 2006 and 2005, 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.

Please respond to:

State House
Springfield, Illinois 62706-0001
217/782-6000

James R. Thompson Center
100 West Randolph, Suite 15-500
Chicago, Illinois 60601-3252
312/814-2451

325 West Adams
Springfield, Illinois 62704-1871

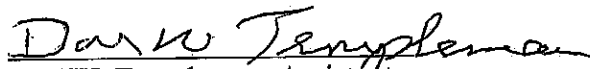
Sleeper, Disbrow, Morrison, Tarro & Lively, LLC
December 11, 2006
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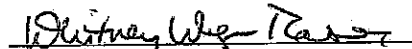
E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Office of the Comptroller


Daniel W. Hynes, Comptroller


Don W. Templeman, Assistant
Comptroller, Operations


Whitney Wagner Rosen,
General Counsel

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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' REPORT

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	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	1

EXIT CONFERENCE

An exit conference was declined by Office personnel.

SLEEPER, DISBROW, MORRISON, TARRO & LIVELY, LLC

ROBERT A. DISBROW, C.P.A.
THOMAS K. LEACH, C.P.A.
WAYNE K. LIVELY, C.P.A.
STEPHEN M. PAYTON, C.P.A.
RICHARD B. TARRO, C.P.A.

CERTIFIED PUBLIC ACCOUNTANTS
250 N. WATER SUITE 501
P.O. BOX 1480
DECATUR, ILLINOIS 62525-1460
TELEPHONE 217-423-6000
FAX 217-423-6100

MEMBERS
ILLINOIS C.P.A. SOCIETY
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities' 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance based on our examination.

- A. The State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities on behalf of the State or held in trust by the State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities' 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance with specified requirements.

In our opinion, the State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. However, 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities 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 State of Illinois, Office of the Comptroller - Nonfiscal Officer Responsibilities' 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. However, 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 the 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 the Comptroller's Office management, and is not intended to be and should not be used by anyone other than these specified parties.

S. Leiper, Disbrow, Morrison, Tarro & Lynch, LLC

December 11, 2006

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- . Fiscal Schedules and Analysis:
 - Schedules of Appropriations, Expenditures and Lapsed Balances
 - Ordinary Appropriations
 - Schedules of Appropriations, Expenditures and Lapsed Balances
 - Other Administered Appropriations
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances - Total Appropriations
 - Comparative Schedule of Operations Expenditures
 - Schedule of Efficiency Initiative Payments
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation of Cash Receipts to Deposits Ordered into the State Treasury
 - Schedule of State Officers' Salaries
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Cash Receipts
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable

- . Analysis of Operations:
 - Office Functions, Budgeting and Planning Program
 - Employee Data - Average Number of Employees
 - Service Efforts and Accomplishments (Not Examined)

The auditors' 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
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
OPERATIONS APPROPRIATIONS
(Expressed in Thousands)

	Year Ended June 30, 2006						Year Ended June 30, 2005					
	Appropriations after Transfers P.A. 94-15			Expenditures			Appropriations after Transfers P.A. 93-681, 93-842			Expenditures		
	Through June 30	Lapse Period	Total Balance Lapsed	Through June 30	Lapse Period	Total Balance Lapsed	Through June 30	Lapse Period	Total Balance Lapsed	Through June 30	Lapse Period	Total Balance Lapsed
General Revenue (Fund 001)												
Personal Services	\$ 14,869	\$ 14,433	\$ 430	\$ 14,439	\$ 6	\$ 14,411	\$ 14,525	\$ 6	\$ 14,411	\$ 6	\$ 14,411	\$ 114
Employee Retirement Contribution State Paid	-	-	-	-	-	-	147	-	142	-	142	5
Retirement - Employer Portion	1,159	1,125	33	1,126	1	2,321	2,363	1	2,321	1	2,321	42
Social Security	1,070	1,068	1	1,069	1	1,068	1,122	1	1,068	1	1,068	54
Contractual Services	4,091	3,948	5	4,086	138	4,171	4,431	77	4,171	77	4,171	260
Local Governments Audits & Assistance	25	-	25	-	-	-	25	-	-	-	-	25
Travel	67	60	1	66	6	79	128	5	79	5	79	49
Commodities	198	168	1	197	29	194	219	11	194	11	194	25
Printing	314	278	2	312	34	322	373	4	322	4	322	51
Equipment	14	11	-	14	3	42	55	16	42	16	42	13
EDP	2,080	1,115	24	2,056	941	1,094	1,382	93	1,094	93	1,094	288
Telecommunications	177	158	1	176	18	156	221	16	156	16	156	65
Operation of Automotive Equipment	9	7	-	9	2	8	9	1	8	1	8	1
Merit Commission	93	77	13	80	3	87	93	4	87	4	87	6
Inspector General	200	137	60	140	3	154	250	1	154	1	154	96
Local Government Official's Training	13	-	13	-	-	-	13	-	-	-	-	13
Court Reporting Services	750	738	-	750	12	-	-	-	-	-	-	-
Total General Revenue Fund	\$ 25,129	\$ 23,323	\$ 609	\$ 24,520	\$ 1,197	\$ 24,249	\$ 25,356	\$ 236	\$ 24,013	\$ 236	\$ 24,249	\$ 1,107
Comptroller's Administrative (Fund 0543)	\$ 1,200	\$ 490	\$ 649	\$ 551	\$ 61	\$ 570	\$ 1,000	\$ -	\$ 570	\$ -	\$ 570	\$ 430
Lottery Expenses (Fund 0711)	\$ 50	\$ 50	\$ -	\$ 50	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -	\$ 50	\$ -
Grand Totals Operations	\$ 26,379	\$ 23,863	\$ 1,258	\$ 25,121	\$ 1,258	\$ 24,869	\$ 26,406	\$ 236	\$ 24,633	\$ 236	\$ 24,869	\$ 1,537

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
OTHER ADMINISTERED APPROPRIATIONS
(Expressed in Thousands)

Fund / Description	Year Ended June 30, 2006				Year Ended June 30, 2005			
	Appropriations after Transfers PA 94-15		Expenditures		Appropriations after Transfers PA 93-681, 93-842		Expenditures	
	Through June 30	Lapse Period	Total	Balance Lapsed	Through June 30	Lapse Period	Total	Balance Lapsed
APPROPRIATED FUNDS								
General Revenue Fund (0001)								
Salaries, Members of House of Representatives	\$ 6,914	\$ 6,794	\$ 34	\$ 6,828	\$ 86	\$ 6,809	\$ 6,809	\$ -
Salaries, Members of Senate	3,515	3,405	-	3,405	110	3,572	3,572	-
Salaries, Leadership	1,606	1,518	8	1,526	80	1,490	1,490	-
Per Diem, Senate	324	314	-	314	10	405	351	52
Per Diem, House of Representatives	760	715	-	715	45	849	743	106
Salaries, Auditor General	322	243	-	243	79	322	322	-
Salaries, Elected Officers, Executive Branch	762	762	-	762	-	762	762	-
Salaries, Appointed Officers, Executive Branch	11,080	9,993	19	10,012	1,068	10,485	9,398	4
Retirement Contributions	842	777	1	778	64	1,740	1,523	1
Social Security	944	869	2	871	73	887	815	-
Mileage, General Assembly	405	391	-	391	14	448	405	28
Contingencies	377	-	-	-	377	-	-	-
Salaries, Court Reporting Services	36,828	30,188	56	30,244	6,584	-	-	-
Employee Retirement Contribution State Paid, Court Reporting Services	1,200	1,183	1	1,184	16	-	-	-
Retirement - Employer Portion, Court Reporting Services	2,869	2,353	5	2,358	511	-	-	-
Social Security, Court Reporting Services	2,817	2,212	5	2,217	600	-	-	-
Contractual Services, Court Reporting Services	2,847	1,779	170	1,949	898	-	-	-
Travel, Court Reporting Services	168	105	16	121	47	-	-	-
Pension Code Section 15-125	100	41	-	41	59	-	-	-
Illinois Global Partnership Grant	2,500	-	-	-	2,500	-	-	-
Court Ordered Settlement	-	-	-	-	-	572	572	-
Total General Revenue Fund	\$ 77,180	\$ 63,642	\$ 317	\$ 63,959	\$ 13,221	\$ 28,341	\$ 26,762	\$ 191
								\$ 1,388
Agricultural Premium Fund (0045)								
Illinois Global Partnership Grant	\$ 1,006	\$ -	\$ -	\$ -	\$ 1,006	\$ -	\$ -	\$ -
Total Agricultural Premium Fund	\$ 1,006	\$ -	\$ -	\$ -	\$ 1,006	\$ -	\$ -	\$ -
Fire Prevention Fund (0047)								
Salary, State Fire Marshall	\$ 98	\$ 75	\$ -	\$ 75	\$ 23	\$ 98	\$ 98	\$ -
Retirement Contributions	8	6	-	6	2	16	16	-
Social Security	7	6	-	6	1	7	7	-
Group Insurance	14	8	-	8	6	17	17	-
Total Fire Prevention Fund	\$ 127	\$ 95	\$ -	\$ 95	\$ 32	\$ 138	\$ 138	\$ -

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
OTHER ADMINISTERED APPROPRIATIONS
(Expressed in Thousands)

Fund / Description	Year Ended June 30, 2006				Year Ended June 30, 2005			
	Appropriations after Transfers PA 94-15		Expenditures Through June 30		Appropriations after Transfers PA 93-681, 93-842		Expenditures Through June 30	
	Through June 30	Lapse Period	Total	Balance Lapsed	Through June 30	Lapse Period	Total	Balance Lapsed
Title III Social Security & Employment Service Fund (0052)								
Salaries, Director And Board of Review	\$ 198	\$ -	\$ 198	\$ -	\$ 196	\$ -	\$ 182	\$ 14
Retirement Contributions	16	-	16	-	32	-	29	3
Social Security	13	-	12	1	13	-	11	2
Group Insurance	83	-	76	7	72	-	50	22
Total Social Security Fund	\$ 310	\$ -	\$ 302	\$ 8	\$ 313	\$ -	\$ 272	\$ 41
International Tourism Fund (0621)								
Illinois Global Partnership Grant	\$ 2,500	\$ 1,577	\$ 2,079	\$ 421	\$ -	\$ -	\$ -	\$ -
Total International Tourism Fund	\$ 2,500	\$ 1,577	\$ 2,079	\$ 421	\$ -	\$ -	\$ -	\$ -
Horse Racing Fund (0632)								
Salaries, Racing Board	\$ 117	\$ 29	\$ 29	\$ 88	\$ 117	\$ -	\$ 29	\$ 88
Retirement Contributions	9	-	2	7	19	-	5	14
Social Security	9	-	2	7	9	-	2	7
Total Horse Racing Fund	\$ 135	\$ 33	\$ 33	\$ 102	\$ 145	\$ -	\$ 36	\$ 109
Bank & Trust Company Fund (0795)								
Salaries, Commissioner & Deputy Commissioner	\$ 117	\$ -	\$ 117	\$ -	\$ 116	\$ -	\$ 116	\$ -
Retirement Contributions	9	-	9	-	19	-	19	-
Social Security	7	-	7	-	9	-	9	-
Group Insurance	22	-	22	-	12	-	5	7
Total Bank & Trust Company Fund	\$ 155	\$ -	\$ 155	\$ -	\$ 156	\$ -	\$ 149	\$ 7
Total Other Administered Appropriations	\$ 81,413	\$ 65,804	\$ 66,623	\$ 14,790	\$ 29,093	\$ 27,357	\$ 27,548	\$ 1,545
Total Operations Appropriations	26,379	23,863	25,121	1,258	26,406	24,633	24,869	1,537
Total All Appropriated Funds	\$ 107,792	\$ 89,667	\$ 91,744	\$ 16,048	\$ 55,499	\$ 51,990	\$ 52,417	\$ 3,082
NONAPPROPRIATED FUNDS								
Cemetery Consumer Protection Fund (0096)								
Claims	\$ 8	\$ -	\$ 8		\$ 372	\$ -	\$ 372	
Total Cemetery Consumer Protection Fund	\$ 8	\$ -	\$ 8		\$ 372	\$ -	\$ 372	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
OTHER ADMINISTERED APPROPRIATIONS
(Expressed in Thousands)

Fund / Description	Year Ended June 30, 2006				Year Ended June 30, 2005			
	Appropriations after Transfers PA 94-15		Expenditures Through June 30		Appropriations after Transfers PA 93-681, 93-842		Expenditures Through June 30	
	Total	Balance Lapsed	Total	Balance Lapsed	Total	Balance Lapsed	Total	Balance Lapsed
<u>Comptroller's Audit Expense Revolving Fund (0112)</u> Audits & Reports	\$ 5	\$ 6	\$ 11		\$ 9	\$ 6	\$ 15	
Total Comptroller's Audit Expense Fund	\$ 5	\$ 6	\$ 11		\$ 9	\$ 6	\$ 15	
<u>Direct Deposit Administration Fund (0200)</u> Convert Returns to Warrants	\$ 6,068	\$ -	\$ 6,068		\$ 7,315	\$ -	\$ 7,315	
Total Direct Deposit Administration Fund	\$ 6,068	\$ -	\$ 6,068		\$ 7,315	\$ -	\$ 7,315	
<u>Social Security Administration Fund (0204)</u> Payment to U.S. Treasury Refund Employee/Employer	\$ 1	\$ -	\$ 1		\$ 32	\$ -	\$ 32	
	337	1	338		86	-	86	
Total Social Security Administration Fund	\$ 338	\$ 1	\$ 339		\$ 118	\$ -	\$ 118	
<u>Kaskaskia Commons Permanent Fund (0441)</u> Payment Drainage & Levy District	\$ 14	\$ -	\$ 14		\$ 12	\$ -	\$ 12	
Total Kaskaskia Commons Permanent Fund	\$ 14	\$ -	\$ 14		\$ 12	\$ -	\$ 12	
<u>Warrant Escheat Fund (0485)</u> Replacement Warrants-Original	\$ 4,030	\$ -	\$ 4,030		\$ 5,969	\$ -	\$ 5,969	
Total Warrant Escheat Fund	\$ 4,030	\$ -	\$ 4,030		\$ 5,969	\$ -	\$ 5,969	
<u>State Offset Claims Fund (0658)</u> Payment to Claimant Agency	\$ 28,243	\$ -	\$ 28,243		\$ 32,002	\$ -	\$ 32,002	
Total State Offset Claims Fund	\$ 28,243	\$ -	\$ 28,243		\$ 32,002	\$ -	\$ 32,002	
<u>U.S. Savings Bonds Series EE Fund (0827)</u> Series EE Savings Bonds	\$ 3,266	\$ -	\$ 3,266		\$ 3,702	\$ -	\$ 3,702	
Total U.S. Savings Bonds Fund	\$ 3,266	\$ -	\$ 3,266		\$ 3,702	\$ -	\$ 3,702	
Total All Non-Appropriated Funds	\$ 41,972	\$ 7	\$ 41,979		\$ 49,499	\$ 6	\$ 49,505	
TOTAL ALL FUNDS	\$ 131,639	\$ 2,084	\$ 133,723		\$ 101,489	\$ 433	\$ 101,922	

Note: Appropriation Transfers approved by the Governor. Appropriations, 14 month expenditures and lapsed balances have been reconciled to the Fiscal Officer records of the State Comptroller.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
TOTAL APPROPRIATIONS
(Expressed in Thousands)

	Fiscal Year		
	2006	2005	2004
	PA 94-15	PA 93-681, 93-842	PA 93-91
GENERAL REVENUE FUND (0001)			
Appropriations after Transfers	\$ 102,309	\$ 53,697	\$ 51,998
Expenditures:			
Personal Services	\$ 68,489	\$ 38,020	\$ 37,429
Employee Retirement Contribution Paid by the State	1,184	142	474
Retirement - Employer Portion	4,262	3,845	2,183
Social Security	4,156	1,883	1,906
Contractual Services	6,035	4,171	3,691
Local Governments Audits & Assistance	-	-	1
Travel	578	512	452
Commodities	197	194	199
Printing	312	322	275
Equipment	14	42	13
EDP	2,056	1,094	1,822
Telecommunications	176	156	166
Operation of Automotive Equipment	9	8	11
Merit Commission	80	87	87
Inspector General	140	154	34
Pension Code Section 15-125	41	-	-
Court Reporting Services	750	-	-
Court Ordered Settlement	-	572	-
Total Expenditures, General Revenue Fund	\$ 88,479	\$ 51,202	\$ 48,743
Lapsed Balances, General Revenue Fund	\$ 13,830	\$ 2,495	\$ 3,255
ALL OTHER FUNDS			
Appropriations after Transfers	\$ 5,483	\$ 1,802	\$ 2,391
Expenditures:			
Personal Services	\$ 419	\$ 425	\$ 673
Retirement- employer portion	33	69	91
Social Security	27	29	51
Group Insurance	106	72	90
State Lottery Expenses	50	50	50
Comptroller's Administrative Expenses	551	570	556
Global Partnership Grant	2,079	-	-
Total Expenditures, All Other Funds	\$ 3,265	\$ 1,215	\$ 1,511
Lapsed Balances, All Other Funds	\$ 2,218	\$ 587	\$ 880
GRAND TOTALS (ALL FUNDS)			
Appropriations (Net after transfers)	\$ 107,792	\$ 55,499	\$ 54,389
Total Expenditures	91,744	52,417	50,254
Lapsed Balances	\$ 16,048	\$ 3,082	\$ 4,135

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF OPERATIONS EXPENDITURES
(Expressed in Thousands)

Years Ended June 30, 2006, 2005, and 2004

	2006	2005	Dollar Increase (Decrease)	Percentage Increase (Decrease)	2005	2004	Dollar Increase (Decrease)	Percentage Increase (Decrease)
Personal Services	\$14,439	\$14,411	\$ 28	0.2 %	\$14,411	\$14,027	\$ 384	2.7 %
Retirement- Employee Pick-Up	-	142	(142)	(100.0)	142	474	(332)	(70.0)
Retirement- Employer Portion	1,126	2,321	(1,195)	(51.5)	2,321	1,301	1,020	78.4
Social Security	1,069	1,068	1	0.1	1,068	1,047	21	2.0
Contractual Services	4,086	4,171	(85)	(2.0)	4,171	3,691	480	13.0
Audits - Local Governments	-	-	-	-	-	1	(1)	(100.0)
Travel	66	79	(13)	(16.5)	79	76	3	3.9
Commodities	197	194	3	1.5	194	199	(5)	(2.5)
Printing	312	322	(10)	(3.1)	322	275	47	17.1
Equipment	14	42	(28)	(66.7)	42	13	29	223.1
EDP	2,056	1,094	962	87.9	1,094	1,822	(728)	(40.0)
Telecommunications	176	156	20	12.8	156	166	(10)	(6.0)
Operation of Automotive Equipment	9	8	1	12.5	8	11	(3)	(27.3)
Merit Commission	80	87	(7)	(8.0)	87	87	-	-
Inspector General	140	154	(14)	(9.1)	154	34	120	352.9
Court Reporting Services	750	-	750	100.0	-	-	-	-
Administrative Fund Expenses	551	570	(19)	(3.3)	570	556	14	2.5
Lottery Expenses	50	50	-	-	50	50	-	-
Totals	\$25,121	\$24,869	\$ 252	1.0 %	\$24,869	\$23,830	\$ 1,039	4.4 %

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF EFFICIENCY INITIATIVE PAYMENTS
YEARS ENDED JUNE 30, 2006 AND 2005

The Illinois Office of the Comptroller had no Efficiency Initiative Payments during the years ended June 30, 2006 and 2005.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2006
(Expressed in Thousands)

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2006</u>
Governmental Activities:					
Capital Assets being depreciated:					
Equipment	\$ 3,086	\$ 676	\$ 316	\$ -	\$ 3,446
Less Accumulated Depreciation:					
Equipment	<u>2,504</u>	<u>127</u>	<u>306</u>	<u>-</u>	<u>2,325</u>
Total Capital Assets, Net	<u>\$ 582</u>	<u>\$ 549</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 1,121</u>

Note: This information has been reconciled to applicable property reports.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2005
(Expressed in Thousands)

	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2005</u>
Governmental Activities:					
Capital Assets being depreciated:					
Equipment	\$ 3,671	\$ 11	\$ 596	\$ -	\$ 3,086
Less Accumulated Depreciation:					
Equipment	<u>2,757</u>	<u>334</u>	<u>587</u>	<u>-</u>	<u>2,504</u>
Total Capital Assets, Net	<u>\$ 914</u>	<u>\$ (323)</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 582</u>

Note: This information has been reconciled to applicable property reports.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006, 2005, and 2004
(Expressed in Thousands)

	Fiscal Year 2006	Fiscal Year 2005	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year 2005	Fiscal Year 2004	Dollar Increase (Decrease)	Percent Increase (Decrease)
<u>General Revenue Fund</u>								
Burial Trust	\$ 1	\$ 1	\$ -	0.0 %	\$ 1	\$ 1	\$ -	0.0 %
Cemetery Care	-	-	-	0.0	-	1	(1)	(100.0)
Contributions by State Officers	-	-	-	0.0	-	3	(3)	(100.0)
Penalties	-	-	-	0.0	-	-	-	0.0
Pre-Need Cemetery Sales Act	-	-	-	0.0	-	-	-	0.0
Miscellaneous Fees	19	5	14	280.0	5	144	(139)	(96.5)
Fund Total	\$ 20	\$ 6	\$ 14	233.3 %	\$ 6	\$ 149	\$ (143)	(96.0) %
<u>Cemetery Consumer Protection Fund</u>								
Cemetery Care Pre-Need Sales	\$ 70	\$ 162	\$ (92)	(56.8) %	\$ 162	\$ 89	\$ 73	82.0 %
Restitutions	-	-	-	0.0	-	-	-	0.0
Investment Income	28	15	13	86.7	15	10	5	50.0
Fund Total	\$ 98	\$ 177	\$ (79)	(44.6) %	\$ 177	\$ 99	\$ 78	78.8 %
<u>General Obligation Bond Retirement & Interest Fund</u>								
Parking Fees	\$ 175	\$ 182	\$ (7)	(3.8) %	\$ 182	\$ 188	\$ (6)	(3.2) %
<u>Comptroller's Audit Expense Revolving Fund</u>								
Reimbursement of Audit Costs	\$ 10	\$ 12	\$ (2)	(16.7) %	\$ 12	\$ 9	\$ 3	33.3 %
<u>Direct Deposit Administration Fund</u>								
Returned Direct Deposit Items	\$ 6,068	\$ 7,315	\$ (1,247)	(17.0) %	\$ 7,315	\$ 5,300	\$ 2,015	38.0 %
<u>Social Security Administration Fund</u>								
Contributions, Employer	\$ 19	\$ 12	\$ 7	58.3 %	\$ 12	\$ 71	\$ (59)	(83.1) %
Contributions, Employee	12	33	(21)	(63.6)	33	23	10	43.5
Fund Total	\$ 31	\$ 45	\$ (14)	(31.1) %	\$ 45	\$ 94	\$ (49)	(52.1) %
<u>Kaskaskia Commons Permanent Fund</u>								
Farm Rental Income	\$ 7	\$ 7	\$ -	0.0 %	\$ 7	\$ 7	\$ -	0.0 %
Investment Income	7	5	2	40.0	5	3	2	66.7
Fund Total	\$ 14	\$ 12	\$ 2	16.7 %	\$ 12	\$ 10	\$ 2	20.0 %
<u>Warrant Escheat Fund</u>								
Escheated Warrants	\$ 13,574	\$ 15,667	\$ (2,093)	(13.4) %	\$ 15,667	\$ 10,102	\$ 5,565	55.1 %

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006, 2005, and 2004
(Expressed in Thousands)

	Fiscal Year 2006	Fiscal Year 2005	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year 2005	Fiscal Year 2004	Dollar Increase (Decrease)	Percent Increase (Decrease)
<u>Comptroller's Administrative Fund</u>								
Burial Trust	\$ 61	\$ 62	\$ (1)	(1.6) %	\$ 62	\$ 61	\$ 1	1.6 %
Cemetery Care	30	28	2	7.1	28	32	(4)	(12.5)
Crematory	2	2	-	0.0	2	4	(2)	(50.0)
Federal Government (Dept of Treasury)	6	7	(1)	(14.3)	7	7	-	0.0
Penalties	25	15	10	66.7	15	45	(30)	(66.7)
Pre-Need Cemetery Sales Act	7	6	1	16.7	6	9	(3)	(33.3)
Court-Ordered Child Support Fees	221	227	(6)	(2.6)	227	229	(2)	(0.9)
Photocopy Fees	11	10	1	10.0	10	12	(2)	(16.7)
Miscellaneous Fees	3	124	(121)	(97.6)	124	-	124	100.0
Fund Total	\$ 366	\$ 481	\$ (115)	(23.9) %	\$ 481	\$ 399	\$ 82	20.6 %
<u>State Offset Claims Fund</u>								
State Offset Claims	\$ 28,510	\$ 31,031	\$ (2,521)	(8.1) %	\$ 31,031	\$ 31,309	\$ (278)	(0.9) %
IRS Tax Levy	-	2	(2)	(100.0)	2	80	(78)	(97.5)
Fund Total	\$ 28,510	\$ 31,033	\$ (2,523)	(8.1) %	\$ 31,033	\$ 31,389	\$ (356)	(1.1) %
<u>State Parking Facility Maintenance Fund</u>								
Parking Fees	\$ 44	\$ 46	\$ (2)	(4.3) %	\$ 46	\$ 47	\$ (1)	(2.1) %
<u>US Savings Bond Series EE Fund</u>								
Payroll Deductions	\$ 3,248	\$ 3,696	\$ (448)	(12.1) %	\$ 3,696	\$ 4,040	\$ (344)	(8.5) %
GRAND TOTAL	\$ 52,158	\$ 58,672	\$ (6,514)	(11.1) %	\$ 58,672	\$ 51,826	\$ 6,846	13.2 %

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
ORDERED INTO THE STATE TREASURY
Years Ended June 30, 2006 and 2005
(Expressed in Thousands)

Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended June 30, 2006	\$ 26,404,447
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	35
Receipts for the Payroll Consolidation Fund (460)	(3,424,850)
Receipts for Commercial Consolidation Fund (462)	(22,927,474)
Cash Receipts per Schedule of Cash Receipts for the Year Ended June 30, 2006	<u>\$ 52,158</u>
Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended June 30, 2005	\$ 23,826,455
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	20
Receipts for the Payroll Consolidation Fund (460)	(3,353,277)
Receipts for Commercial Consolidation Fund (462)	(20,414,526)
Cash Receipts per Schedule of Cash Receipts for the Year Ended June 30, 2005	<u>\$ 58,672</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF STATE OFFICERS' SALARIES
(Expressed in Thousands)

	Year ended June 30,			
	2006		2005	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
<u>GENERAL REVENUE FUND</u>				
Legislative				
House of Representatives	\$ 6,914	\$ 6,828	\$ 6,809	\$ 6,809
Senate	3,515	3,405	3,572	3,572
Party Leaders	1,606	1,526	1,490	1,490
Per diem, Senate	324	314	405	403
Per diem, House of Representatives	760	715	849	849
Auditor General & Deputies	322	243	322	322
Total Legislative	<u>\$ 13,441</u>	<u>\$ 13,031</u>	<u>\$ 13,447</u>	<u>\$ 13,445</u>
Elected State Officers				
Governor	\$ 151	\$ 151	\$ 151	\$ 151
Lieutenant Governor	115	115	115	115
Secretary of State	133	133	133	133
Comptroller	115	115	115	115
State Treasurer	115	115	115	115
Attorney General	133	133	133	133
Total Elected State Officers	<u>\$ 762</u>	<u>\$ 762</u>	<u>\$ 762</u>	<u>\$ 762</u>
Appointed State Officers				
Dir., Aging	\$ 100	\$ 100	\$ 98	\$ 98
Dir., Asst. Dir., Agriculture	209	187	209	113
Dir., Asst. Dirs., Central Management Services	327	215	327	317
Dir., Children & Family Services	128	128	128	128
Dir., Asst. Dirs., Corrections	309	237	345	236
Dir., Asst. Dir., Commerce & Economic Oppor.	227	227	224	224
Dir., EPA	113	113	113	113
Secretary, Asst. Dirs., Financial Institutions	438	272	438	251
Secretary, Asst. Secy., Human Services	341	341	334	334
Dir., Asst. Dir., Labor	203	203	202	129
Chief Factory Inspector	44	44	44	44
Supt. Safety Inspection Education	49	49	49	49
Dir., Asst. Dir., State Police	209	114	209	113
Adj. Gen., Chief Assts. Military Affairs	268	268	266	266
Dir., Asst. Dir., Natural Resources	209	125	209	113
Six Mine Officers	80	80	80	76
Four Examining Officers	44	35	44	42
Sub-total	<u>\$ 3,298</u>	<u>\$ 2,738</u>	<u>\$ 3,319</u>	<u>\$ 2,646</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF STATE OFFICERS' SALARIES (CONTINUED)
(Expressed in Thousands)

	Year ended June 30,			
	2006		2005	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
GENERAL REVENUE FUND (Continued)				
Appointed State Officers (Continued)				
Balance brought forward	\$ 3,298	\$ 2,738	\$ 3,319	\$ 2,646
Chairman, Members, Ill. Labor Relations Bd.	568	567	568	567
Dir., Asst. Dir., Healthcare & Family Services	224	207	224	121
Dir., Asst. Dir., Public Health	238	238	236	236
Dir., Asst. Dir., Revenue	224	219	224	121
Chairman, Members, Prop. Tax Appeal Board	232	232	232	232
Dir., Asst. Dir., Veterans' Affairs	184	184	182	182
Chairman, Members, Civil Service Commission	109	107	113	101
Chairman, Members, Commerce Commission	512	491	512	453
Judges, Court of Claims	361	339	361	361
Chair., Vice Chair. Board of Elections	91	90	91	90
Members	192	192	192	191
Dir., Asst. Dir., Ill. Emergency Mgmt. Agency	199	199	196	196
Dir., Human Rights	100	100	98	98
Chairman, Members, Human Rights Comm.	523	472	523	472
Chairman, Members, Workers' Comp. Comm.	1,023	722	717	670
Chairman, Members, Secy., Liquor Control Comm.	297	297	294	281
Members, Executive Ethics Commission	294	287	-	-
Chairman, Members, Pollution Control Bd.	501	440	500	500
Chairman, Members, Prisoner Review Bd.	1,104	1,104	1,100	1,100
Chairman, Members, State Merit Comm.	59	57	58	58
Chairman, Members, Ed. Labor Relations Bd.	408	408	408	408
Members, State Police Merit Board	101	84	101	82
Secretary, Asst. Secy., Transportation	238	238	236	236
Total Appointed State Officers	\$ 11,080	\$ 10,012	\$ 10,485	\$ 9,402
Funds Other Than General Revenue				
Appointed State Officers				
State Fire Marshall	\$ 98	\$ 75	\$ 98	\$ 98
Members, Illinois Racing Board	117	29	117	29
Dir. & Bd. of Review Members, Employment Sec.	198	198	196	182
Commissioner, Deputies, Bank & Trust Comm.	117	117	116	116
Total Appointed State Officers	\$ 530	\$ 419	\$ 527	\$ 425
Total State Officers Salaries, All Funds	\$ 25,813	\$ 24,224	\$ 25,221	\$ 24,034

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30, 2006 and 2005

The following explanations of significant variations were prepared by Office of the Comptroller- Nonfiscal Officer Responsibilities management, and are presented for additional analysis purposes only:

Expenditure Variation by Major Object

Retirement – Employee Pick Up

FY05 expenditures decreased 70% from FY04 due to the transition of employee contributions to the State Employees' Retirement System from the employer to the employee.

FY06 expenditures decreased 100% from FY05 due to the transition of employee contributions to the State Employees' Retirement System from the employer to the employee.

Retirement – Employer Portion

FY05 expenditures increased 78.4% from FY04 due to the increase in the contribution percentage from 13.44% in FY04 to 16.11% in FY05.

FY06 expenditures decreased 51.5% from FY05 due to the decrease in the contribution percentage from 16.11% in FY05 to 7.79% in FY06.

Equipment

FY05 expenditures increased 223.1% from FY04 due to the replacement of damaged and obsolete office furniture and for various building improvements necessary for daily operations.

FY06 expenditures decreased 66.7% from FY05, as described above, it was necessary in FY05 to make replacements of office furniture and building improvements.

EDP

FY05 expenditures decreased 40% from FY04 due to the statewide budget constraints.

FY06 expenditures increased 87.9% from FY05 due to upgrades to the network infrastructure to stay abreast of current technologies.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30, 2006 and 2005

Inspector General

FY05 expenditures increased 352.9% from FY04 due to the reporting expenditures for the whole fiscal year instead of four months since the Office of the Inspector General was created effective March 1, 2004.

Court Reporting Services

FY06 expenditures increased 100% from FY05 due to the transfer of the processing for the Court Reporting Services from the Administrative Office of the Illinois Courts to the Office of the Comptroller effective July 1, 2005.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006 and 2005

The following explanations of significant variations were prepared by the Office of the Comptroller's management and are presented for analysis purposes only:

General Revenue Fund:

FY06 Miscellaneous Fees increased 280% from FY05 due to a one time reimbursement of a prior year expenditure.

FY05 Miscellaneous Fees decreased 97% from FY04 due to one time reimbursement of a prior year expenditure from another State agency.

Cemetery Consumer Protection Fund:

FY06 Cemetery Care Pre-Need Sales decreased 56.8% from FY05 and FY05 Cemetery Care Pre-Need Sales increased 82% from FY04 in conjunction with the number of pre-need contracts sold.

FY06 Investment Income Receipts increased 86.7% from FY05 and FY05 Investment Income Receipts increased 50.0% from FY04 due to the fluctuation in the financial markets.

Direct Deposit Administration Fund:

Receipts consist of monies returned from direct deposit transactions. FY06 receipts decreased 17.0% from FY05 and FY05 receipts increased 38.0% from FY04 due to the fluctuation in the use/processing of electronic payments by state employees.

Social Security Administration Fund:

Receipts consist of make-up payments by employers and employees and refunds from amended payroll tax returns. FY06 Employer Contributions Receipts increased 58.3% from FY05 and FY05 Employer Contribution Receipts decreased 83.1% from FY04 due to the fluctuation in the amount of make-up payments received from State agencies.

FY06 Employee Contributions Receipts decreased 63.6% from FY05 and FY05 Employee Contribution Receipts increased 43.5% from FY04 due to the fluctuation in the amount of payments received from State employees.

Warrants Escheat Fund:

Receipts consist of uncashed State warrants that have escheated. FY06 Escheated Warrants Receipts decreased 13.4% from FY05 and FY05 Escheated Warrants Receipts increased 55.1% from FY04 due to the fluctuation in the number of uncashed warrants.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006 and 2005

Comptroller's Administrative Fund:

Beginning in FY03, all penalties and forfeitures imposed and collected by the Cemetery Care Act, the Illinois Funeral or Burial Funds Acts, the Illinois Pre-Need Cemetery Sales Act and the Crematory Regulation Act are deposited in the Comptroller's Administrative Fund.

FY06 Penalties increased 66.7% from FY05 and FY05 Penalties decreased 66.7% from FY04 due to the fluctuation in the amount of penalties collected by the fund.

FY06 Miscellaneous Fees decreased 97.6% from FY05 and FY05 Miscellaneous Fees increased 100% from FY04 due to a one time expenditure reimbursement.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN LAPSE PERIOD SPENDING
For the Years Ended June 30, 2006 and 2005

The following explanations of significant variations were prepared by Office of the Comptroller-Nonfiscal Officer Responsibilities management, and are presented for additional analysis purposes only:

Expenditure variation by Major Object

Equipment

FY05 lapse period expenditures of 38.1% of total expenditures consisted of the purchase of replacement meter bases for the postage machines.

EDP

FY06 lapse period expenditures of 45.8% of total expenditures consisted of the purchase of personal computers, servers, and print room equipment necessary for the upgrade of the network infrastructure to stay abreast of current technologies.

Awards & Grants

FY06 lapse period expenditures of 23.9% of total expenditures consisted of the reimbursements made under the Illinois Global Partnership Grant.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2006
(Expressed in Thousands)

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2006					
General:					
General Revenue		\$ 18	\$ 18	\$ (18)	\$ -
Special Revenue:					
Cemetery Consumer Protection		3	3		3
Comptroller's Audit Expense Revolving	\$ 14		14	(9)	5
Comptroller's Administrative		701	701	(638)	63
Non-Expendable Trust:					
Kaskaskia Commons Permanent		5	5		5
Agency:					
Social Security Administration		10	10	(6)	4
Total	\$ 14	\$ 737	\$ 751	\$ (671)	\$ 80

General Revenue: Accounts receivable, as of June 30, 2006, consisted of \$18 from private resources, of which \$18 have been estimated to be uncollectible.

Cemetery Consumer Protection: Accounts receivable, as of June 30, 2006, consisted of \$3 of interest to be credited to the fund by the State Treasurer.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2006, consisted of \$14 from local governments, of which \$9 have been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2006, consisted of \$697 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes and \$4 from photocopy fees. Included in this amount were \$634 of fines and penalties and \$4 of photo copy fees which have been estimated to be uncollectible.

Kaskaskia Commons Permanent: Accounts receivable, as of June 30, 2006, consisted of \$4 of Farm Income and \$1 of interest to be credited to the fund by the State Treasurer.

Social Security Administration: Accounts receivable, as of June 30, 2006, consisted of \$10 of the employee portion of Social Security Taxes, of which \$6 have been estimated to be uncollectible.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2005
(Expressed in Thousands)

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2005					
General:					
General Revenue		\$ 27	\$ 27	\$ (27)	\$ -
Special Revenue:					
Cemetery Consumer Protection		2	2		2
Comptroller's Audit Expense Revolving	\$ 16		16		16
Comptroller's Administrative		421	421	(377)	44
Non-Expendable Trust:					
Kaskaskia Commons Permanent		5	5		5
Agency:					
Social Security Administration		8	8	(4)	4
Total	\$ 16	\$ 463	\$ 479	\$ (408)	\$ 71

General Revenue: Accounts receivable, as of June 30, 2005, consisted of \$27 from private resources, of which \$27 have been estimated to be uncollectible.

Cemetery Consumer Protection: Accounts receivable, as of June 30, 2005, consisted of \$2 of interest to be credited to the fund by the State Treasurer.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2005, consisted of \$16 from local governments.

Comptroller's Administrative: Accounts receivable, as of June 30, 2005, consisted of \$417 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes and \$4 from photocopy fees. Included in this amount were \$374 of fines and penalties and \$3 of photo copy fees which have been estimated to be uncollectible.

Kaskaskia Commons Permanent: Accounts receivable, as of June 30, 2005, consisted of \$4 of Farm Income and \$1 of interest to be credited to the fund by the State Treasurer.

Social Security Administration: Accounts receivable, as of June 30, 2005, consisted of \$8 of the employee portion of Social Security Taxes, of which \$4 have been estimated to be uncollectible.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

OFFICE FUNCTIONS, BUDGETING AND PLANNING PROGRAM
FISCAL YEARS 2006 and 2005

Office Functions

The Office's "NonFiscal Officer" functions, as set forth in the Illinois Compiled Statutes (ILCS), are as follows:

1. Obtain, review and compile Annual Financial Reports for local government units in Illinois, excluding school districts (35 ILCS 220/2-3). Establish advisory guidelines for units of local government as to systems of accountancy (15 ILCS 425/1-2).
2. Administration of the Illinois Cemetery Care Act and related acts (760 ILCS 100/1-24).
3. Administration and maintenance of certain non-appropriated trust funds (various references).
4. Administration of the Kaskaskia Commons Permanent Fund (various Senate Bills).
5. Process and disburse appropriations for the following (various references):
 - . Salaries, per diem payments and mileage reimbursements for members of the General Assembly; and
 - . Salaries for elected and appointed State Officers.

Budgeting

Planning and budgeting of the Comptroller's Office begins at the Senior staff level. To begin the process, each year in late September the Director of Budget and State Officers Payroll solicits budget information from the Chief of Staff and the two Assistant Comptrollers. The Assistant Comptrollers obtain from Departmental Directors information on operational needs, initiatives and resource levels needed. Typically, the Departmental Director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year's budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year's budget, the Departmental Director requests input from his staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and State Officers Payroll.

The Director of Budget and State Officers Payroll in conjunction with the Budget Review Committee, reviews each department's needs and prepares a recommendation report for amendments to various budget line items. The recommendations are sent to the Comptroller. After a preliminary meeting with appropriate staff to discuss the recommendations, the Budget Review Committee meets with the Comptroller for a final review of the budget. Once the Comptroller has approved the Office's budget, it is presented to the Governor's Office of Management and Budget, which will include it in the State Budget Book.

The Comptroller presents the Office's budget to the General Assembly. The final budget as approved by the General Assembly and signed into law by the Governor is returned to the Comptroller where the Fiscal Officer allocates the money actually appropriated to the Office for the year. This process is normally concluded in June.

All Departmental Directors may monitor their allocation via SAMS at any time. The Directors are responsible for reporting potential budget issues to the office budget staff. The budget staff reviews all office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

Strategic Long Range Plan

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

- To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
- To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reducing the associated costs.
- To increase the efficiency of the Comptroller's various facilities in order to enhance the effectiveness of overall activities.
- To maintain a quality work force through the recruitment, selection and training process.

The following specific goals are consistent with the Office's main mission - to provide fiscal information for the purpose of promoting the integrity of public policy decisions and to efficiently manage and report on the State's accounts.

1. Continue expansion of Electronic Fund Transfer program.
 - A. Promote new state employees' participation in payroll direct deposit.
 - B. Increase participation of State payees through targeted marketing programs and maintain efficient enrollment process.
 - C. Continue development of major innovations related to this initiative, e.g., introduction of agency procurement cards, direct deposit of tax refunds, and electronic inter-fund transfers.

2. Realization of opportunities afforded by operation of the Statewide Accounting and Financial Reporting System, namely:
 - A. Continue improving efficiencies in the Payroll Offset System.
 - B. Develop strategies for enhanced integration with State agencies' accounting systems, with the goal of creating efficiencies between systems.
 - C. Increase volume of paperless transactions and resultant cost efficiencies.
 - D. Enhance information management capabilities
3. Continue working with agencies on financial reporting issues.
 - A. Continue providing education and training to State agencies on GAAP Accounting.
 - B. Analyze efficiency of policies and procedures utilized by agencies for reporting purposes.
4. Efficient management of Cemetery Care and Burial Trust Division responsibilities.
 - A. Increase scrutiny of licensees related to oversight of trust funds and maintenance of facilities.
 - B. Maintain training opportunities for personnel assigned to oversight functions.
 - C. Improve and regularly evaluate division database to increase information management capabilities.
5. Service Efforts and Accomplishments (SEA).
 - A. Continue to work with agencies to gather information and report on the results of State expenditures; increase agency participation levels.

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program. These mechanisms include formal guidelines for the review, coordination and approval of activities and includes participation by upper administration personnel.

Conclusion

The Agency Functions and Planning Program appears to adequately address Office needs.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

EMPLOYEE DATA
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended

	June 30,		
	2006	2005	2004
Cemetery Care and Burial	23	22	22
Communications	2	2	1
Comptroller - Administration	8	6	16
Policy Division	7	8	-
Funds Management	4	4	3
Human Resources	9	9	10
Internal Audit	3	3	3
Legislative Affairs	3	3	3
Legal	3	4	6
Local Government/Intergov. Affairs	9	11	12
Merit Commission	1	1	1
Program Development	7	7	3
Research	7	7	8
Asst. Comptroller - Chicago Operations	4	4	-
Tax Info. And Consumer Affairs	3	3	4
Asst. Comptroller - Operations	2	2	8
Budget/State Officer's Pay/Court Reports	12	7	-
Administrative Services	50	49	50
Financial Reporting	10	9	10
Information Technology	59	59	60
State Accounting	71	71	75
System Administration	7	7	7
Total	304	298	302

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SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

The following data was extracted from information reported by the Office for inclusion in the Illinois Office of the Comptroller's Public Accountability Report.

Mission and Organization

With the passage of the Illinois Constitution of 1970, the Comptroller became the State's Chief Fiscal Control Officer, responsible for the legal, efficient, and effective operation of state government's fiscal affairs. The Illinois Office of the Comptroller (IOC) is charged with the responsibility to maintain the state's central fiscal accounts, order payments into the treasury, and issue warrants against any funds held by the Treasurer. The new Constitution directed the Comptroller to apply sound fiscal controls to all of the state's central fiscal accounts.

To accomplish the legal mandates set forth in the Constitution and supporting statutes, the IOC performs the key financial functions of statewide financial management and reporting. Additionally, IOC regulates the Illinois death care industry through the Cemetery Care and Burial Trust (CCBT) program, and the Local Government Division collects and analyzes annual financial reports from over 7,000 units of local government.

Cash flow issues heavily influenced statewide financial management activities in fiscal year 2006. It is uncertain whether these dynamics will improve significantly in fiscal year 2007. Much will depend on spending demands and the amount and timing of revenue growth. If cash flow difficulties continue, payments for everyday operations will continue to be delayed during the last part of fiscal year 2007.

During fiscal year 2006, the financial reporting program continued to produce award winning reports, receiving Certificates of Achievement for Excellence from the Government Finance Officers Association for the Comprehensive Annual Financial Report and the Popular Annual Financial Report. In addition, the Public Accountability Project received detailed performance measures on hundreds of programs administered by Illinois state agencies.

Public inquiries to all areas of the IOC continued at a high level during fiscal year 2006 due in part to cash flow issues and payees seeking information regarding the status of payments. Significantly there were 119,403 inquiries to the Record Center where staff members were able to provide a response, on average, in less than one day. Approximately 31,000 inquiries, more comprehensive in nature, were received by the Expenditure Analysis and Review Section (EARS). These formal information requests are in addition to the many citizens who access financial information and Comptroller's Reports on the Comptroller's web site.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

As part of the statutory responsibility of the IOC, the Local Government Division has offered more than 100 educational and training programs to local government officials and accounting professionals throughout the state. The Local Government Education and Training Conferences are designed to educate local government officials of their annual financial reporting requirements, inform them of their filing options, and provide them with legislative and governmental accounting standards updates. In addition, the Comptroller Connect Internet Filing program has been in use since fiscal year 2000 and has provided local governments with the option of filing their AFRs electronically. This program, which has been used by 80.8% of local governments for fiscal year 2005 (compared to 56.9% in fiscal year 2000) relieves local governments from the paperwork associated with paper AFRs and provides them with the most efficient, customized, and user-friendly way to file their AFRs correctly. Aided by these training programs, hands-on AFR assistance, a toll-free local government assistance hotline, and streamlined AFRs and support documents, the rate of local governments complying with statutory financial reporting requirements equaled 97.5% in fiscal year 2006 and 95% in fiscal year 2005 compared to 66% in fiscal year 1997.

During fiscal year 2006 the CCBT department instituted new procedures to increase the compliance level of on-time financial reporting by the state's approximately 2,000+ licensed funeral homes, cemeteries, crematories and pre-need contractors. Increased communication, the use of technology, and a protocol that included regular contact and follow-up resulted in an increase to 99.1% in the number of licenses in compliance with the statutory requirements to file with the IOC. Additionally, this increase in compliance is evident since the implementation of the electronic filing program in October 2002.

In order to assure that consumers are being protected, audits of these financial reports are conducted on a recurring basis. The number of audits performed in 2006 was 849 with a projected goal of 1,000. In order to increase the audit performance, the department has developed a plan to enhance the audit procedures through technology and enhanced communication.

Illinois Office of the Comptroller
(Appropriated Spending in Thousands)

<u>Program</u>	<u>FY2005</u>		<u>FY2006</u>	
	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Court Reporting Services	\$0.0	0.0	\$38,822.6	5.0
State Officers' Salaries	\$26,975.4	0.0	\$26,428.5	0.0
Statewide Financial Management and Reporting	\$20,165.3	251.0	\$18,059.9	239.0
Cemetery Care and Burial Trust	\$2,648.6	31.0	\$3,553.2	43.0
Special Projects	\$0.0	0.0	\$2,119.7	0.0
Local Government	\$1,194.3	15.0	\$1,937.0	16.0
Administrative Fund	\$569.9	0.0	\$551.4	0.0
Inspector General	\$154.4	1.0	\$139.9	1.0
Merit Commission	\$86.2	1.0	\$80.1	1.0
State Lottery Expenses	\$50.3	0.0	\$50.3	0.0
Totals	\$51,844.4	299.0	\$91,742.6	305.0

STATE OF ILLINOIS
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NONFISCAL OFFICER RESPONSIBILITIES

SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

Statewide Financial Management and Reporting

Mission Statement: The mission of the statewide financial management program is to process and account for financial transactions for state government, payees and vendors in order to maintain a high degree of integrity over records and systems. In order to ensure public accountability, the government financial reporting program provides reliable, accessible and comprehensive financial information to the general public and others with a financial interest in the State of Illinois.

- Program Goals:**
- Objectives:**
1. To ensure accuracy and timeliness of financial transactions for state government.
 - a. To process 98% of all problem-free non General Revenue Fund commercial transactions in 4 business days or less.
 - b. To maintain the number of certified vendors at or above 89% of the total vendor file by June 30, 2007.
 2. To utilize available technologies to improve efficiencies and effectiveness.
 - a. To track the number of intercepted payments and dollar amount of money recovered by the involuntary withholding process.
 - b. To maintain at or above 96% the number of commercial vouchers submitted in a paperless format.
 - c. To maintain the number of agencies that participate in the Statewide Accounting System's SAMS on-line program at or above 29 by June 30, 2007.
 - d. Maintain at or above 73% the number of payroll Electronic Fund Transfers (EFT) by June 30, 2007.
 3. To oversee and manage fund levels and insure availability of funds for priority expenditures.
 - a. To process 100% of all payments for properly executed transactions with scheduled payment dates, on or before the required date.
 - b. To make 100% of all payments for properly executed transactions for priority expenditures on the scheduled date.
 4. To ensure that users of the state's financial information are well informed by providing both fiscal and performance data.
 - a. To complete the Comprehensive Annual Financial Report (CAFR) by December 31, 2006 in accordance with Generally Accepted Accounting Procedures.
 - b. To complete all mandated reports in accordance with law and all other reports in a timely manner.
 - c. To make information available to users through direct mail, the Web, the Warehouse and through telephone and personal contact.
 - d. To administer the Public Accountability Project for 60 state agencies and report on the performance of these agencies' programs by December 31, 2006.

Source of Funds: General Revenue Fund, Comptroller's Administrative Fund **Statutory Authority:** 15 ILCS 405 15 ILCS 405

	Fiscal Year 2004 Actual	Fiscal Year 2005 Actual	Fiscal Year 2006 Target/Projected	Fiscal Year 2006 Actual	Fiscal Year 2007 Target/Projected
Input Indicators					
* Total expenditures - all sources (in thousands)	\$19,269.6	\$20,165.3	\$19,495.5	\$18,059.9	\$18,470.7
* Total expenditures - state appropriated funds (in thousands)	\$19,269.6	\$20,165.3	\$19,495.5	\$18,059.9	\$18,470.7
* Average monthly full-time equivalents	254.0	251.0	250.0	239.0	239.0
Output Indicators					
* Total payments processed	15,157,741	14,896,011	15,300,000	15,092,629	15,500,000
* Total commercial vouchers processed	5,944,560	5,310,071	5,700,000	5,665,262	5,800,000
* Public Aid medical cards processed	11,342,505	10,122,388	10,400,000	12,597,408	13,000,000
* Total vendors on vendor file	810,713	808,794	810,000	821,160	822,000
* Vendors on vendor file that are certified	718,573	722,608	723,000	718,555	723,000
* Total number of intercepted payments	160,014	141,422	N/A	144,932	N/A
* Paperless vouchers processed	5,623,199	5,230,161	5,300,000	5,396,424	5,300,000
* Number of payroll-related EFT transactions	2,313,696	2,345,685	2,400,000	2,355,642	2,400,000
* Number of non-payroll-related EFT transactions	3,624,047	3,948,762	4,000,000	4,320,603	4,000,000
* Number of agencies that participate in the SAMS on-line processing program	27.0	28.0	29.0	29.0	29.0
* Number of agencies that participate in the SAMS File Transfer Protocol Program.	71.0	79.0	80.0	77.0	80.0
* Daily average page requests (a)	70,729	2,976	3,000	11,074	12,000
* Inquiries received by Expenditure Analysis and Review Section (EARS)	29,516	27,804	30,000	31,027	30,000
* Inquiries received by Records Center	98,896	117,607	118,970	119,403	120,000
* Number of major published reports	12.0	12.0	12.0	11.0	11.0
* Total number of reports printed	7,918	5,660	6,000	6,907	7,000
* Number of programs included in PAP report	209.0	174.0	175.0	187.0	190.0
* Agencies participating in the PAP program	69.0	60.0	60.0	59.0	60.0
Outcome Indicators					
* Percentage of routine warrants available for release within two business days	100 %	100 %	100 %	100 %	100 %
* Percentage of routine warrants released within two days of process completion	0 %	15.36 %	N/A	19.7 %	10 %
* Percentage of non-GRF commercial vouchers processed in four business days or less	97 %	98 %	98 %	98 %	98 %
* Percentage of certified vendors on vendor file	88.34 %	89 %	89 %	88 %	89 %

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SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

Statewide Financial Management and Reporting (concluded)

	<i>Fiscal Year 2004 Actual</i>	<i>Fiscal Year 2005 Actual</i>	<i>Fiscal Year 2006 Target/Projected</i>	<i>Fiscal Year 2006 Actual</i>	<i>Fiscal Year 2007 Target/Projected</i>
* Dollar amount of all intercepted payments (in thousands)	\$31,309.1	\$25,287.3	N/A	\$28,509.7	N/A
* Percentage change in dollar amount of intercepted payments	-14 %	-19 %	N/A	12.74 %	N/A
* Percentage change in number of intercepted payments	-23 %	-11.61 %	N/A	2.48 %	N/A
* Percentage of paperless commercial vouchers processed	96.1 %	94.92 %	95 %	97 %	95 %
* Percentage of payroll-related EFT transactions	70 %	71.68 %	71 %	73.36 %	71 %
* Percentage of non-payroll-related EFT transactions	30.5 %	34 %	35 %	36.41 %	35 %
* Illinois CAFR received Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
* Illinois PAFR received GFOA Certificate of Achievement for Outstanding Achievement in PAFR Reporting	Yes	Yes	Yes	Yes	Yes
* Percentage of total state expenditures reflected by agencies in the Public Accountability Project (PAP) report	91.2 %	86.4 %	95 %	90.2 %	N/A
* Average response time for inquiries to Records Center (in days)	0.7	0.7	0.7	0.7	0.7
* Percentage of all Comptroller reports completed on or before required date	100 %	100 %	100 %	100 %	100 %
<u>External Benchmarks</u>					
* Other states receiving GFOA award for PAFR	9.0	9.0	N/A	N/A	N/A
* Other states receiving GFOA award for CAFR	35.0	39.0	N/A	N/A	N/A
<u>Efficiency/Cost-Effectiveness Indicators</u>					
* Cost per payment transaction (in dollars)	\$1.34	\$1.43	\$1.40	\$1.20	\$1.19
* Number of payment transactions processed per staff	56,348	56,000	57,159	63,149	64,854
* Inquiries per EARS staff	9,839	9,930	7,500	7,500	7,757
* Inquiries per Records Center staff	7,064	8,401	8,500	8,529	8,600
* Personal Service Cost per Records Center inquiry (in dollars)	\$4.62	\$3.21	\$3.21	\$3.42	\$3.42
* Personal Service cost per EARS inquiry (in dollars)	\$4.90	\$5.40	\$5.40	\$5.40	\$5.94

Footnotes

(a) New web services and software have led to the use of a new indicator beginning in fiscal year 2005. Fiscal year 2004 was the average daily hits, which was replaced by average daily page requests in Fiscal year 2005.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

Cemetery Care and Burial Trust

Mission Statement: To protect the public from financial fraud and to ensure delivery of contracted services. The Cemetery Care and Burial Trust Division (CCBT) licenses, regulates, and audits the trust funds of private cemeteries that collect money for perpetual care, and cemeteries and funeral homes that sell pre-need goods and services.

- Program Goals:**
- Objectives:**
1. To provide thorough regulation of death care licensees through continuous correspondence.
 2. To ensure proper compliance within the electronic filing process of the annual reports.
 - a. By June 2007, 99% of licensees required to electronically file would be in compliance.
 - b. CCBT will continue to provide training of the electronic filing program for all licensees, as well as internal staff.
 3. To ensure the consistent, regular and open exchange of information among and between field auditors and office staff through timely submission of work papers.
 - a. By June 2007, CCBT auditing staff will be in compliance with the review of audit work papers by 100%.
 - b. By June 2007, CCBT auditors will be enabled with new and enhanced technology to increase efficiency in the auditing process.
 4. To increase public awareness of potential fraud in the death care industry.
 - a. To continue to promote consumer education programs throughout the State of Illinois.

Source of Funds: General Revenue Fund, Cemetery Consumer Protection Fund **Statutory Authority:** 225 ILCS 45; 760 ILCS 100

	<i>Fiscal Year 2004 Actual</i>	<i>Fiscal Year 2005 Actual</i>	<i>Fiscal Year 2006 Target/Projected</i>	<i>Fiscal Year 2006 Actual</i>	<i>Fiscal Year 2007 Target/Projected</i>
<u>Input Indicators</u>					
* Total expenditures - all sources (in thousands)	\$2,742.3	\$2,648.6	\$2,649.3	\$3,553.2	\$3,749.7
* Total expenditures - state appropriated funds (in thousands)	\$2,742.3	\$2,648.6	\$2,649.3	\$3,553.2	\$3,749.7
* Average monthly full-time equivalents	33.0	31.0	31.0	43.0	43.0
<u>Output Indicators</u>					
* Total licenses issued	40.0	53.0	85.0	29.0	50.0
* Total audits conducted	1,034	953.0	1,000	849.0	1,012
* Total number of licensees	2,063	2,051	2,051	2,015	2,065
* Total number of licensees meeting annual reporting requirements	1,916	1,905	2,051	1,997	2,065
<u>Outcome Indicators</u>					
* Percentage of total licensees complying with annual reporting requirements	92.9 %	92.9 %	100 %	99.1 %	100 %
* Late filing fees received from licensees (in thousands)	\$43.8	\$13.2	\$25.0	\$25.6	\$30.0
<u>Efficiency/Cost-Effectiveness Indicators</u>					
* Consumer inquiries per staff	1,300	1,300	1,300	1,250	1,200
* Audits per auditor	103.0	95.0	100.0	85.0	101.0

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SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

Local Government					
Mission Statement:	The Local Government Division is dedicated to providing comprehensive assistance to and financial information about local governments, promoting the fiscal concerns of local governments as vital components of the state's overall fiscal health, and fostering cooperation between the Comptroller and local government in areas of mutual concern and benefit to taxpayers.				
Program Goals:	1. To ensure that local governments comply with reporting requirements in order to keep users informed.				
Objectives:	a. To increase the compliance rate of local governments filing Annual Financial Reports (AFR) to 97%				
Source of Funds:	Statutory Authority:				
	<i>Fiscal Year 2004 Actual</i>	<i>Fiscal Year 2005 Actual</i>	<i>Fiscal Year 2006 Target/Projected</i>	<i>Fiscal Year 2006 Actual</i>	<i>Fiscal Year 2007 Target/Projected</i>
<u>Input Indicators</u>					
* Total expenditures - all sources (in thousands)	\$1,089.7	\$1,194.3	\$1,800.0	\$1,937.0	\$1,800.0
* Total expenditures - state appropriated funds (in thousands)	\$1,089.7	\$1,194.3	\$1,800.0	\$1,937.0	\$1,800.0
* Average monthly full-time equivalents	15.0	15.0	16.0	16.0	16.0
<u>Output Indicators</u>					
* Inquiries to local government help desk	3,826	4,539	5,175	4,641	4,750
<u>Outcome Indicators</u>					
* Percentage of local governments complying with AFR requirements	94 %	95 %	95 %	97.5 %	98 %