

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

For the Two Years Ended June 30, 2012

STATE OF ILLINOIS
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

TABLE OF CONTENTS

		Page
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		4
Independent Accountants’ Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		6
Schedule of Findings		
Current Findings – State Compliance		9
Supplementary Information for State Compliance Purposes:	Schedule	Page
Summary		13
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2012	1	14
Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2011	2	19
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	23
Schedule of Changes in State Property	4	27
Comparative Schedule of Cash Receipts	5	28
Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	6	29
Analysis of Significant Variations in Expenditures	7	30
Analysis of Significant Variations in Receipts	8	35
Analysis of Significant Lapse Period Spending	9	37
Analysis of Accounts Receivable	10	39
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		40
Average Number of Employees (Not Examined)		42
Service Efforts and Accomplishments (Not Examined)		43

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

AGENCY OFFICIALS

Director	Mr. Patrick Delfino
Associate Director	Mr. Matthew Jones
Fiscal Officer	Ms. Gloria Mundy

Agency administrative office is located at:

725 South Second Street
Springfield, IL 62704



STATE'S ATTORNEYS APPELLATE PROSECUTOR

Administrative Office • 725 South Second Street • Springfield, IL 62704 • 217-782-1628 • Fax 217-782-6305

PATRICK J. DELFINO
DIRECTOR

BRIAN J. TOWNE
CHAIRMAN

December 6, 2012

DEPUTY DIRECTORS
SECOND DISTRICT:
LAWRENCE M. BAUER

THIRD DISTRICT:
TERRY A. MERTEL

FOURTH DISTRICT:
ROBERT J. BIDERMAN

FIFTH DISTRICT:
STEPHEN E. NORRIS

BOARD OF GOVERNORS
FIRST DISTRICT:

ANITA ALVAREZ
STATE'S ATTORNEY
COOK COUNTY

SECOND DISTRICT:
JOSEPH BRUSCATO
STATE'S ATTORNEY
WINNEBAGO COUNTY

HENRY S. DIXON
STATE'S ATTORNEY
LEE COUNTY

THIRD DISTRICT:

JAMIE BOYD
STATE'S ATTORNEY
KANKAKEE COUNTY

TERENCE M. PATTON
STATE'S ATTORNEY
HENRY COUNTY

BRIAN J. TOWNE
STATE'S ATTORNEY
LASALLE COUNTY

FOURTH DISTRICT:

JOHN C. MILHISER
STATE'S ATTORNEY
SANGAMON COUNTY

CHRIS REIF
STATE'S ATTORNEY
MORGAN COUNTY

FIFTH DISTRICT:

JUSTIN HOOD
STATE'S ATTORNEY
HAMILTON COUNTY

BRENDAN F. KELLY
STATE'S ATTORNEY
ST. CLAIR COUNTY

www.lsaap.org

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

Dear Mr. Holland:

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 Office of the State's Attorneys Appellate Prosecutor (Office). 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 Office's compliance with the following assertions during the two years ended June 30, 2012. Based on this evaluation, we assert that during the two years ended June 30, 2012, the Office has materially complied with the assertions below.

A. The Office 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 Office 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.

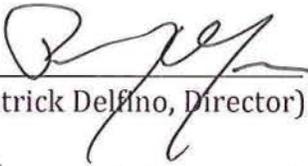
C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

D. State revenues and receipts collected by the Office 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.

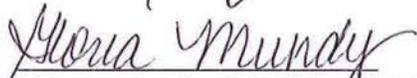
E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

State's Attorneys Appellate Prosecutor



(Patrick Delfino, Director)



(Gloria Mundy, Chief Fiscal Officer)

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

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.

ACCOUNTANTS' 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 Findings</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	2	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
12-1	9	Failure to Require a Leave of Absence During Political Campaigning	Significant Deficiency & Noncompliance
12-2	10	Inadequate Controls Over State Property	Significant Deficiency & Noncompliance

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on November 27, 2012. Attending were:

Office of the State's Attorneys Appellate Prosecutor
Patrick Delfino, Director
Gloria Mundy, Chief Fiscal Officer
Matt Jones, Associate Director

Office of the Auditor General
Jennifer Cicci, Audit Manager
Elena Bryjka, Audit Supervisor
Matt Ulmer, Audit Supervisor

Responses to the recommendations were provided by Gloria Mundy in correspondence dated December 6, 2012.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE 5-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

We have examined the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's (Office) 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, 2012. The management of the Office is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Office's compliance based on our examination.

- A. The Office 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 Office 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 Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Office 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 Office on behalf of the State or held in trust by the Office 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 Office's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Office's compliance with specified requirements.

In our opinion, the Office complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2012. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 12-1 and 12-2.

Internal Control

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Office's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing 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, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material

weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as items 12-1 and 12-2. A *significant deficiency in an entity's internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

The Office's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Office's responses and, accordingly, we express no opinion on the responses.

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 for the years ended June 30, 2012 and June 30, 2011 in Schedules 1 through 10 and the Analysis of Operations Section 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 June 30, 2012 and June 30, 2011 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2010 accompanying supplementary information in Schedules 1 through 10 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Office management, and the State's Attorneys Appellate Prosecutor Board of Governors, and is not intended to be and should not be used by anyone other than these specified parties.



BRUCE L. BULLARD, CPA

Director of Financial and Compliance Audits

December 6, 2012

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS
STATE COMPLIANCE
For the Two Years Ended June 30, 2012

12-1. **FINDING** (Failure to Require a Leave of Absence During Political Campaigning)

The Office of the State's Attorneys Appellate Prosecutor (Office) did not comply with the Office's Employee Manual regarding prohibited political campaigning.

During testing, it was noted that an employee of the Office was seeking the office of State's Attorney while continuing employment with the Office. The employee filed a Statement of Candidacy on December 5, 2011. The employee earned gross wages of \$64,567 from December 5, 2011 through June 30, 2012 and continues to receive compensation to date.

General Office Procedures Section IX (E), page 16, paragraph 2, of the Office Employee Manual states, "When an employee of the Agency either seeks the office of State's Attorney or actively manages or supports a political campaign of another for that office, the employee shall request a leave of absence for the duration of the campaign in order to avoid a conflict of interest or appearance of same."

Office management stated the policy requiring a leave of absence applies only when the employee is seeking the office of State's Attorney against an incumbent State's Attorney. The employee did not run against an incumbent State's Attorney in the primary election and is not running against an incumbent State's Attorney in the general election and therefore was not placed on leave of absence.

However, the auditors point out that there is no language in the Office's Employee Manual in regards to situations that would make Section IX(E) not applicable.

Campaigning for the office of State's Attorney without taking a leave of absence results in noncompliance with the Office's own Employee Manual. (Finding Code No. 12-1)

RECOMMENDATION

We recommend the Office comply with its General Office Procedures by requiring all employees seeking the office of State's Attorney or actively managing or supporting a political campaign of another for that office to take a leave of absence or revise their Employee Manual to specify when a leave of absence is not required.

OFFICE RESPONSE

The Agency agrees with the recommendation. At no time did the employee violate any State laws, any Federal laws, or the Illinois Rules of Professional Conduct. The employee

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS
STATE COMPLIANCE
For the Two Years Ended June 30, 2012

12-1. **FINDING** (Failure to Require a Leave of Absence During Political Campaigning)
(continued)

in question worked full-time with a full case load during this time period and took vacation/personal time for any campaign activities. The employee's time records are fully documented for this time period. The Agency has taken measures to present a request to the Board of Governors to approve new language for the Employee Manual to clarify when a leave of absence is not required. The Language will require that the employee shall not violate the State Officials and Employees Ethics Act nor create a conflict of interest pursuant to the provisions of the Illinois Rules of Professional Conduct. If an employee's political activities would violate either the statute or the code, he/she will be required to take a leave of absence or otherwise utilize available benefit time.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS
STATE COMPLIANCE
For the Two Years Ended June 30, 2012

12-2. **FINDING** (Inadequate Controls Over State Property)

The Office of the State's Attorneys Appellate Prosecutor (Office) did not maintain sufficient controls over the recording and reporting of State-owned equipment.

During testing, we noted:

- 98 equipment items, totaling \$99,815, that were sent to the Department of Central Management Services (DCMS) as surplus items were recorded on the Agency Report of State Property (C-15) as deletions rather than transfers. Statewide Accounting Management System (SAMS) Procedure 29.20.10 requires items that have moved between State agencies, including DCMS surplus property, to be reported as transfers.
- 17 equipment items, totaling \$7,890, were not properly recorded on the Office's property control records. Freight charges of \$186 were not included in the assets' value recorded on the Office's property control records. SAMS Procedure 3.30.20 requires an asset to be reported at historical cost or fair market value as of the date of acquisition. The basic cost of equipment is determined by all of the costs necessary to acquire the asset and place it into service. Included in the cost of equipment in addition to the net invoiced cost are freight, in-transit insurance, applicable taxes, assembly and installation.
- Two of 11 (18%) equipment items added, totaling \$902, were not timely recorded on the Office's property control records. The items were recorded between 12 and 24 days late. The Illinois Administrative Code (44 Ill. Adm. Code 5010.400) states that the Agencies shall adjust property records within 30 days of acquisition, change or deletion of equipment items.
- Five video cameras, totaling \$2,444, purchased by the Office were not reported on the Certification of Inventory filed with DCMS during fiscal years 2011 or 2012. The Illinois Administrative Code (44 Ill. Adm. Code 5010.220) requires equipment items subject to theft to be reported to DCMS regardless of acquisition cost; specifically, these items include all firearms, cameras, calculators and antiques.
- The fiscal year 2011 Annual Real Property Utilization Report was filed 409 days late. The State Property Control Act (30 ILCS 605/7.1(b)) states that all responsible officers shall submit an Annual Real Property Utilization Report to the Administrator, or annual update of such report, on forms required by the Administrator, by July 31st of each year.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS
STATE COMPLIANCE
For the Two Years Ended June 30, 2012

12-2. **FINDING** (Inadequate Controls Over State Property) (continued)

Office management stated that the items reported as deletions rather than transfers were due to error. Items that were added to the inventory without the cost of freight were due to oversight when personnel added them to the Office's property records. The items noted as not timely recorded on the Office's property control records were the result of the inventory system not allowing both a received date and a voucher date. The cameras that were not added to the Annual Certification of Items Over \$500 was because the Office does not consider these items as "high theft." And finally, the 2011 Annual Real Property Utilization Report was not filed due to oversight.

Failure to maintain accurate property records could result in inaccurate reporting and reduce the reliability of Statewide capital asset information. Failure to report equipment items that are subject to an increased risk of theft is noncompliance with the Illinois Administrative Code and could result in undetected theft of State property. Further, failure to timely submit Annual Real Property Utilization Reports is noncompliance with the State Property Control Act and could lead to delays or inaccuracies in the State's reporting of real property. (Finding Code No. 12-2)

RECOMMENDATION

We recommend the Office ensure all equipment is accurately and timely recorded on the Office's property records. In addition, we recommend the Office thoroughly review all reports prepared from internal records for accuracy before submission to the State Comptroller. We further recommend that the Office file the Annual Real Property Utilization Report by July 31st of each year as required by the State Property Control Act.

OFFICE RESPONSE

The Agency agrees with the recommendation. The Agency has taken measures to ensure that all equipment is accurately and timely recorded and a thorough review of all records for accuracy is made prior to submission to the Comptroller. The Agency has taken measures to file the Annual Real Property Utilization Report in a timely manner and has asked that information be sent directly to the Chief Fiscal Officer for timely submission. With regards to assuring adequate controls over Agency property enumerated as "subject to theft" (regardless of value) under the Illinois Administrative Code, the Agency will include them on the Annual Inventory and will maintain its existing theft prevention protocols which secure the property in a restricted access room except when in use for a CLE program under the supervision of an Agency supervisor.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

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:

- Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2012

- Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2011

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- 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 (Not Examined):

- Agency Functions and Planning Program (Not Examined)

- Average Number of Employees (Not Examined)

- Service Efforts and Accomplishments (Not Examined)

The accountants' 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 to the June 30, 2012 and June 30, 2011 accompanying supplementary information in Schedules 1 through 10. However, the accountants do not express an opinion on the supplementary information. The accountants' report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
P.A. 97-0063; P.A. 97-0642 FISCAL YEAR 2012	\$ 4,464,696	\$ 4,419,554	\$ 45,115	\$ 4,464,669	\$ 27
APPROPRIATED FUNDS					
GENERAL REVENUE FUND - 001					
Personal Services					
State Contribution to State					
Employees' Retirement System Pick Up	178,069	175,509	-	175,509	2,560
State Contribution to Social Security	320,672	317,220	3,451	320,671	1
Contractual Services					
Other than Rental of Real Property	494,686	433,102	53,483	486,585	8,101
Tax Objection Casework	98,773	98,700	73	98,773	-
Rental of Real Property	240,200	240,200	-	240,200	-
Travel	17,629	13,752	3,777	17,529	100
Commodities	19,817	19,382	419	19,801	16
Printing	6,605	6,430	174	6,604	1
Equipment	18,753	18,745	-	18,745	8
Electronic Data Processing	41,500	28,774	12,443	41,217	283
Telecommunications	45,900	45,900	-	45,900	-
Operation of Automotive Equipment	38,100	37,859	241	38,100	-
Lump Sums - Law Intern Program	40,000	-	-	-	40,000
Lump Sums - Continuing Legal Education	125,000	124,064	492	124,556	444
Lump Sums - Legal Publications	2,500	2,500	-	2,500	-
Lump Sums - Reducing Child Testifying Trauma Program	60,000	59,747	253	60,000	-

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Expenditures Through June 30		
GENERAL REVENUE FUND - 001 (Continued)						
P.A. 97-0063; P.A. 97-0642 FISCAL YEAR 2012						
Lump Sums - State Matching Purposes	85,800	83,522	-	83,522	2,278	
Lump Sums - Training Grant Programs	100,000	17,550	20,445	37,995	62,005	
Awards & Grants - Cook County Grant	2,000,000	1,312,402	537,830	1,850,232	149,768	
Awards & Grants - Federal Grants	100,000	-	-	-	100,000	
Total - Fund 001	\$ 8,498,700	\$ 7,454,912	\$ 678,196	\$ 8,133,108	\$ 365,592	
SPECIAL FEDERAL GRANT PROJECT FUND - 090						
Expenses for Federally Assisted Programs	\$ 2,200,000	\$ 744,161	\$ 36,666	\$ 780,827	\$ 1,419,173	
Total - Fund 090	\$ 2,200,000	\$ 744,161	\$ 36,666	\$ 780,827	\$ 1,419,173	
CAPITAL LITIGATION TRUST FUND - 614						
For Deposit into the Continuing Legal Trust Fund	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ -	
Total - Fund 614	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ -	

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
P.A. 97-0063; P.A. 97-0642 FISCAL YEAR 2012					
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745					
Personal Services	\$ 825,350	\$ 542,150	\$ -	\$ 542,150	\$ 283,200
State Contribution to State Employees'					
Retirement System Pick Up	33,100	21,829	-	21,829	11,271
State Contribution to State Employees'					
Retirement System	283,050	186,584	-	186,584	96,466
State Contribution to Social Security	63,250	42,137	529	42,666	20,584
County Reimbursement to State for Group Insurance	172,500	97,642	-	97,642	74,858
Contractual Services					
Other than Rental of Real Property	929,750	264,462	60,241	324,703	605,047
Tax Objection Casework	35,328	32,300	-	32,300	3,028
Rental of Real Property	143,597	720	-	720	142,877
Travel	17,200	15,465	264	15,729	1,471
Commodities	10,900	471	1,638	2,109	8,791
Printing	4,600	-	-	-	4,600
Equipment	42,400	1,177	-	1,177	41,223
Electronic Data Processing	31,400	555	3,221	3,776	27,624
Telecommunications	40,100	8,602	4,236	12,838	27,262
Operation of Automotive Equipment	17,200	6,805	3,697	10,502	6,698

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745 (Continued)					
P.A. 97-0063; P.A. 97-0642 FISCAL YEAR 2012					
Lump Sums - Law Intern Program	27,400	25,926	830	26,756	644
Lump Sums - Legal Publications	13,900	4,138	-	4,138	9,762
Total - Fund 745	\$ 2,691,025	\$ 1,250,963	\$ 74,656	\$ 1,325,619	\$ 1,365,406
CONTINUING LEGAL EDUCATION TRUST FUND - 844					
Continuing Legal Education	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Expenses Pursuant to Grant Agreements for Sentencing Policy Research	150,000	76,100	-	76,100	73,900
Expenses for Training and for the Prosecution of Serious Violent Offenses	300,000	286,528	1,600	288,128	11,872
Expenses Incurred for Training and for the Prosecution of Serious Violent Offenses in Cook County	300,000	-	-	-	300,000
Expenses Incurred for the Implementation of Diversion Court Programs in Cook County	150,000	-	-	-	150,000
Total - Fund 844	\$ 1,050,000	\$ 362,628	\$ 1,600	\$ 364,228	\$ 685,772

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
P.A. 97-0063; P.A. 97-0642 FISCAL YEAR 2012					
NARCOTICS PROFIT FORFEITURE FUND - 951					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,750,000	\$ 1,515,977	\$ 27,949	\$ 1,543,926	\$ 206,074
Total - Fund 951	<u>\$ 1,750,000</u>	<u>\$ 1,515,977</u>	<u>\$ 27,949</u>	<u>\$ 1,543,926</u>	<u>\$ 206,074</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 17,089,725</u>	<u>\$ 12,228,641</u>	<u>\$ 819,067</u>	<u>\$ 13,047,708</u>	<u>\$ 4,042,017</u>

Notes:

- (a) Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.
- (b) Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.
- (c) Approximate lapse period expenditures do not include interest payments approved by the Office and submitted to the State Comptroller for payment after August.

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total	
				Expenditures 18 Months Ended December 31	Balances Lapsed December 31
APPROPRIATED FUNDS					
GENERAL REVENUE FUND - 001					
P.A. 96-0956					
FISCAL YEAR 2011					
Lump Sums - Operational Expenses	\$ 5,954,600	\$ 5,949,535	\$ 4,863	\$ 5,954,398	\$ 202
Lump Sums - Operational Expenses, Awards, State Matching Grant Purposes, and Permanent Improvements	3,243,300	1,669,649	361,544	2,031,193	1,212,107
Total Fund 001	\$ 9,197,900	\$ 7,619,184	\$ 366,407	\$ 7,985,591	\$ 1,212,309
SPECIAL FEDERAL GRANT PROJECT FUND - 090					
Expenses for Federally Assisted Programs	\$ 2,200,000	\$ 1,069,453	\$ 72,659	\$ 1,142,112	\$ 1,057,888
Total Fund 090	\$ 2,200,000	\$ 1,069,453	\$ 72,659	\$ 1,142,112	\$ 1,057,888
CAPITAL LITIGATION TRUST FUND - 614					
Expenses for Capital Crimes Litigation Act	\$ 600,000	\$ 560,068	\$ 27,573	\$ 587,641	\$ 12,359
Total Fund 614	\$ 600,000	\$ 560,068	\$ 27,573	\$ 587,641	\$ 12,359

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total		Balances Lapsed December 31
				Expenditures 18 Months Ended December 31	Expenditures 18 Months Ended December 31	
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745						
Personal Services	\$ 790,684	\$ 207,626	\$ 44,339	\$ 251,965	\$ 538,719	
State Contribution to State Employees' Retirement System Pick Up	31,628	8,358	-	8,358	23,270	
State Contribution to State Employees' Retirement System	239,207	58,479	12,409	70,888	168,319	
State Contribution to Social Security	60,488	15,573	3,635	19,208	41,280	
County Reimbursement to State for Group Insurance	166,750	35,127	-	35,127	131,623	
Contractual Services						
Other than Rental of Real Property	901,756	271,935	103,136	375,071	526,685	
Tax Objection Casework	34,299	34,299	-	34,299	-	
Rental of Real Property	139,415	180	-	180	139,235	
Travel	21,200	10,779	8,749	19,528	1,672	
Commodities	10,900	3,889	1,688	5,577	5,323	
Printing	4,600	709	-	709	3,891	
Equipment	42,400	326	1,520	1,846	40,554	
Electronic Data Processing	31,400	8,690	13,021	21,711	9,689	
Telecommunications	35,100	13,469	4,121	17,590	17,510	
Operation of Automotive Equipment	11,200	154	6,037	6,191	5,009	

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total	
				Expenditures 18 Months Ended December 31	Balances Lapsed December 31
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745 (Continued)					
P.A. 96-0956 FISCAL YEAR 2011					
Lump Sums - Law Intern Program	27,400	12,575	4,275	16,850	10,550
Lump Sums - Legal Publications	13,900	2,994	-	2,994	10,906
Total Fund 745	<u>\$ 2,562,327</u>	<u>\$ 685,162</u>	<u>\$ 202,930</u>	<u>\$ 888,092</u>	<u>\$ 1,674,235</u>
CONTINUING LEGAL EDUCATION TRUST FUND - 844					
Continuing Legal Education	\$ 150,000	-	-	-	\$ 150,000
Total Fund 844	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
NARCOTICS PROFIT FORFEITURE FUND - 951					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,350,000	\$ 1,226,017	\$ 53,719	\$ 1,279,736	\$ 70,264
Total Fund 951	<u>\$ 1,350,000</u>	<u>\$ 1,226,017</u>	<u>\$ 53,719</u>	<u>\$ 1,279,736</u>	<u>\$ 70,264</u>

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total	
				Expenditures 18 Months Ended December 31	Balances Lapsed December 31
	\$ 16,060,227	\$ 11,159,884	\$ 723,288	\$ 11,883,172	\$ 4,177,055
TOTAL - ALL APPROPRIATED FUNDS					

Notes:

- (a) Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.
- (b) Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

Schedule 3

For the Fiscal Years Ended June 30,

	2012	2011	2010
	P.A. 97-0063; P.A. 97-0642	P.A. 96-0956	P.A. 96-0042
GENERAL REVENUE FUND - 001			
Appropriations (Net After Transfers)	\$ 8,498,700	\$ 9,197,900	\$ 10,797,900
<u>Expenditures</u>			
Personal Services	\$ 4,464,669	\$ -	\$ 4,460,550
State Contribution to State			
Employees' Retirement System Pick Up	175,509	-	-
State Contribution to Social Security	320,671	-	323,530
Contractual Services			
Other than Rental of Real Property	486,585	-	-
Tax Objection Casework	98,773	-	-
Rental of Real Property	240,200	-	-
Travel	17,529	-	-
Commodities	19,801	-	-
Printing	6,604	-	-
Equipment	18,745	-	-
Electronic Data Processing	41,217	-	-
Telecommunications	45,900	-	-
Operation of Automotive Equipment	38,100	-	-
Lump Sums - Law Intern Program	-	-	-
Lump Sums - Continuing Legal Education	124,556	-	-
Lump Sums - Legal Publications	2,500	-	-
Lump Sums - Reducing Child Testifying Trauma Program	60,000	-	-
Lump Sums - State Matching Purposes	83,522	-	-
Lump Sums - Training Grant Programs	37,995	-	-
Awards & Grants - Cook County Grant	1,850,232	-	-
Awards & Grants - Federal Grants	-	-	252,292
Lump Sums - Operational Expenses	-	5,954,398	3,141,527
Governor's Discretionary Appropriation	-	-	350,000
Lump Sums - Operational Expenses, Awards, State Matching Grant Purposes, and Permanent Improvements	-	2,031,193	-
Total Expenditures	\$ 8,133,108	\$ 7,985,591	\$ 8,527,899
Lapsed Balances	\$ 365,592	\$ 1,212,309	\$ 2,270,001

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

Schedule 3

For the Fiscal Years Ended June 30,

	2012	2011	2010
	P.A. 97-0063; P.A. 97-0642	P.A. 96-0956	P.A. 96-0042
SPECIAL FEDERAL GRANT PROJECT FUND - 090			
Appropriations (Net After Transfers)	\$ 2,200,000	\$ 2,200,000	\$ 2,000,000
<u>Expenditures</u>			
Expenses for Federally Assisted Programs	\$ 780,827	\$ 1,142,112	\$ 1,185,946
Lapsed Balances	<u>\$ 1,419,173</u>	<u>\$ 1,057,888</u>	<u>\$ 814,054</u>
CAPITAL LITIGATION TRUST FUND - 614			
Appropriations (Net After Transfers)	\$ 900,000	\$ 600,000	\$ 600,000
<u>Expenditures</u>			
Expenses for Capital Crimes Litigation Act For Deposit into the Continuing Legal Trust Fund	\$ - <u>900,000</u>	\$ 587,641 <u>-</u>	\$ 377,395 <u>-</u>
Total Expenditures	\$ 900,000	\$ 587,641	\$ 377,395
Lapsed Balances	<u>\$ -</u>	<u>\$ 12,359</u>	<u>\$ 222,605</u>
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745			
Appropriations (Net After Transfers)	\$ 2,691,025	\$ 2,562,327	\$ 2,488,480
<u>Expenditures</u>			
Personal Services	\$ 542,150	\$ 251,965	\$ 573,883
State Contribution to State Employees' Retirement System Pick Up	21,829	8,358	22,893
State Contribution to State Employees' Retirement System	186,584	70,888	163,879
State Contribution to Social Security	42,666	19,208	42,674
County Reimbursement to State for Group Insurance	97,642	35,127	90,404
Contractual Services			

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

Schedule 3

For the Fiscal Years Ended June 30,

	2012	2011	2010
	P.A. 97-0063; P.A. 97-0642	P.A. 96-0956	P.A. 96-0042
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745 (Continued)			
Other than Rental of Real Property	324,703	375,071	296,606
Tax Objection Casework	32,300	34,299	28,679
Rental of Real Property	720	180	22,595
Travel	15,729	19,528	16,611
Commodities	2,109	5,577	3,751
Printing	-	709	-
Equipment	1,177	1,846	-
Electronic Data Processing	3,776	21,711	2,321
Telecommunications	12,838	17,590	12,016
Operation of Automotive Equipment	10,502	6,191	3,248
Lump Sums - Law Intern Program	26,756	16,850	2,475
Lump Sums - Legal Publications	4,138	2,994	2,634
	<u>\$ 1,325,619</u>	<u>\$ 888,092</u>	<u>\$ 1,284,669</u>
Total Expenditures	<u>\$ 1,325,619</u>	<u>\$ 888,092</u>	<u>\$ 1,284,669</u>
Lapsed Balances	<u>\$ 1,365,406</u>	<u>\$ 1,674,235</u>	<u>\$ 1,203,811</u>
CONTINUING LEGAL EDUCATION TRUST FUND - 844			
Appropriations (Net After Transfers)	<u>\$ 1,050,000</u>	<u>\$ 150,000</u>	<u>\$ 300,000</u>
<u>Expenditures</u>			
Continuing Legal Education	\$ -	\$ -	\$ 16,135
Expenses Pursuant to Grant Agreements for Sentencing Policy Research	76,100	-	-
Expenses for Training and for the Prosecution of Serious Violent Offenses	288,128	-	-
	<u>\$ 364,228</u>	<u>\$ -</u>	<u>\$ 16,135</u>
Total Expenditures	<u>\$ 364,228</u>	<u>\$ -</u>	<u>\$ 16,135</u>
Lapsed Balances	<u>\$ 685,772</u>	<u>\$ 150,000</u>	<u>\$ 283,865</u>

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**
 For the Fiscal Years Ended June 30,

	2012	2011	2010
	P.A. 97-0063; P.A. 97-0642	P.A. 96-0956	P.A. 96-0042
NARCOTICS PROFIT FORFEITURE FUND -951			
Appropriations (Net After Transfers)	\$ 1,750,000	\$ 1,350,000	\$ 1,350,000
<u>Expenditures</u>			
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,543,926	\$ 1,279,736	\$ 618,667
Lapsed Balances	\$ 206,074	\$ 70,264	\$ 731,333
GRAND TOTAL, ALL FUNDS			
Appropriations (Net After Transfers)	\$ 17,089,725	\$ 16,060,227	\$ 17,536,380
Total Expenditures	\$ 13,047,708	\$ 11,883,172	\$ 12,010,711
Lapsed Balances	\$ 4,042,017	\$ 4,177,055	\$ 5,525,669

Notes:

- (a) Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.
- (b) Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.
- (c) Approximate lapse period expenditures do not include interest payments approved by the Office and submitted to the State Comptroller for payment after August.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2012

Schedule 4

Balance at July 1, 2010	\$	728,810
Additions		71,818
Deletions		(467)
Net Transfers		<u>(40,900)</u>
Balance at June 30, 2011	\$	<u><u>759,261</u></u>
Balance at July 1, 2011	\$	759,261
Additions		58,586
Deletions		(5,658)
Net Transfers		<u>(58,915)</u>
Balance at June 30, 2012	\$	<u><u>753,274</u></u>

Note: The above schedule has been derived from Office records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

Schedule 5

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Special Federal Grant Projects Fund - 090			
Grants Per Agency Records			
U.S. Department of Justice	\$ 69,543	\$ 523,368	\$ 340,969
Criminal Justice Trust Fund	<u>755,985</u>	<u>786,823</u>	<u>625,974</u>
TOTAL	<u>\$ 825,528</u>	<u>\$ 1,310,191</u>	<u>\$ 966,943</u>
State's Attorneys Appellate Prosecutor's County Fund - 745			
Participating County Contributions	\$ 1,228,000	\$ 1,180,500	\$ 1,207,500
Labor Relations Unit	172,753	211,352	212,905
Insurance Claims and Reimbursements	<u>1,473</u>	<u>3,450</u>	<u>4,376</u>
TOTAL	<u>\$ 1,402,226</u>	<u>\$ 1,395,302</u>	<u>\$ 1,424,781</u>
Continuing Legal Education Trust Fund - 844			
Complaint Books	\$ -	\$ -	\$ 1,980
Miscellaneous Reimbursement	-	-	-
Appropriation from Capital Litigation Trust Fund	<u>900,000</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 1,980</u>
Narcotics Profit Forfeiture Fund - 951			
Drug Asset Forfeiture	<u>\$ 1,671,668</u>	<u>\$ 1,315,470</u>	<u>\$ 1,066,044</u>
TOTAL RECEIPTS - ALL FUNDS	<u><u>\$ 4,799,422</u></u>	<u><u>\$ 4,020,963</u></u>	<u><u>\$ 3,459,748</u></u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30,

Schedule 6

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Special Federal Grant Projects Fund - 090			
Receipts per Office Records	\$ 825,528	\$ 1,310,191	\$ 966,943
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 825,528</u>	<u>\$ 1,310,191</u>	<u>\$ 966,943</u>
State's Attorneys Appellate Prosecutor's County Fund - 745			
Receipts per Office Records	\$ 1,402,226	\$ 1,395,302	\$ 1,424,781
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 1,402,226</u>	<u>\$ 1,395,302</u>	<u>\$ 1,424,781</u>
Continuing Legal Education Trust Fund - 844			
Receipts per Office Records	\$ -	\$ -	\$ 1,980
Add: Appropriation from Capital Litigation Trust Fund	900,000	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 1,980</u>
Narcotics Profit Forfeiture Fund - 951			
Receipts per Office Records	\$ 1,671,668	\$ 1,315,470	\$ 1,066,044
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 1,671,668</u>	<u>\$ 1,315,470</u>	<u>\$ 1,066,044</u>

STATE OF ILLINOIS

Schedule 7

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES

For the Two Years Ended June 30, 2012

The following is a summary of explanations for significant variations in expenditures. Variations between fiscal years were considered significant if greater than 20% and \$10,000.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2011

GENERAL REVENUE FUND (001)

Personal Services, State Contribution to State Employees' Retirement System Pick Up, State Contribution to Social Security, Contractual Services - Other than Rental of Real Property, Contractual Services - Tax Objection Casework, Contractual Services - Rental of Real Property, Travel, Commodities, Printing, Equipment, Electronic Data Processing, Telecommunications, Operation of Automotive Equipment, Lump Sums - Continuing Legal Education, Lump Sums - Legal Publications, Lump Sums - Reducing Child Testifying Trauma Program, Lump Sums - State Matching Purposes, Lump Sums - Training Grant Programs, Awards & Grants - Cook County Grant, Lump Sums - Operational Expenses, Awards, State Matching Grant Purposes, and Permanent Improvements

In fiscal year 2012, the appropriation process was changed for operating expenses that were paid from the General Revenue Fund. The Office of the State's Attorneys Appellate Prosecutor (Office) received appropriations by specific line item rather than via the lump sum appropriation method utilized in fiscal year 2011. The Office spent a total of \$7,985,591 from the General Revenue Fund during fiscal year 2011 and a total of \$8,133,108 from the General Revenue Fund during fiscal year 2012, resulting in an overall year to year variance of approximately 2%.

SPECIAL FEDERAL GRANT PROJECT FUND (090)

Expenses for Federally Assisted Programs

The decrease was due to the Federal Arrest Grant ending in August of Fiscal Year 2012. As a result, the Office spent less for that grant in Fiscal Year 2012 than in fiscal year 2011.

CAPITAL LITIGATION TRUST FUND (614)

Expenses for Capital Crimes Litigation Act

The decrease was due to the abolishment of the Capital Litigation Trust Fund in fiscal year 2012. The General Assembly did not appropriate money for Expenses for the Capital Crimes Litigation Act and instead appropriated \$900,000 to this fund to be transferred to the Continuing Legal Education Trust Fund.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

Schedule 7

CAPITAL LITIGATION TRUST FUND (614) (Continued)

For Deposit into the Continuing Legal Education Trust Fund

The increase was due to the abolishment of the Capital Litigation Trust Fund in fiscal year 2012. The General Assembly did not appropriate money for Expenses for the Capital Crimes Litigation Act and instead appropriated \$900,000 to this fund to be transferred to the Continuing Legal Education Trust Fund.

STATE'S ATTORNEYS APPELLATE PROSECUTOR COUNTY FUND (745)

Personal Services, State Contribution to State Employees' Retirement System Pick Up, State Contribution to State Employees' Retirement System, State Contribution to Social Security, County Reimbursement to State for Group Insurance

The increase was due to the abolishment of the Capital Litigation Trust Fund. These expenditures, which were paid out of the Capital Litigation Trust Fund in fiscal year 2011, were paid out of the State's Attorneys Appellate Prosecutor County Fund in Fiscal Year 2012. Additionally, the increase in expenditures for the State Contribution to State Employees' Retirement System was due to the employer contribution rate increase from 27.988% in fiscal year 2011 to 34.190% in fiscal year 2012.

Electronic Data Processing

The decrease was due to the Office receiving an increased appropriation of \$12,500 during fiscal year 2011 for electronic data processing in the General Revenue Fund to replace outdated equipment. This did not occur again in fiscal year 2012 and as a result, less money was spent from the State's Attorneys Appellate Prosecutor County Fund for electronic data processing in 2012.

CONTINUING LEGAL EDUCATION TRUST FUND (844)

Expenses Pursuant to Grant Agreements for Sentencing Policy Research

The increase is due to the Expenses Pursuant to Grant Agreements for Sentencing Policy Research appropriation being a new appropriation in fiscal year 2012.

Expenses for the Training and Prosecution of Serious Violent Offenses

The increase is due to the Expenses for the Training and Prosecution of Serious Violent Offenses Appropriation being a new appropriation in fiscal year 2012.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

Schedule 7

NARCOTICS PROFIT FORFEITURE FUND (951)

Expenses for Drug Asset Forfeiture Procedure Act

The increase is due to an increase in the retirement rate from 27.988% in fiscal year 2011 to 34.190% in fiscal year 2012. There was also an increase in legal fees and professional and artistic services for training programs in fiscal year 2012.

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES

For the Two Years Ended June 30, 2012

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2010**GENERAL REVENUE FUND (001)**

Personal Services, State Contribution to Social Security, Awards and Grants – Federal Grants, Lump Sums - Operational Expenses, Governor's Discretionary Appropriation, Lump Sums - Operational Expenses, Awards, State Matching Grant Purposes, and Permanent Improvements

During fiscal year 2010, the Office of the State's Attorneys Appellate Prosecutor (Office) received General Revenue Fund line item appropriations for Personal Services, State Contribution to Social Security, Awards and Grants - Federal Grants, Lump Sums - Operational Expenses, and Governor's Discretionary Appropriation. For fiscal year 2011, all General Revenue Fund appropriations were combined into Lump Sums - Operational Expenses and Lump Sums - Operational Expenses, Awards, State Matching Grant Purposes, and Permanent Improvements line items. The Office spent a total of \$8,527,899 from the General Revenue Fund during fiscal year 2010 and a total of \$7,985,591 from the General Revenue Fund during fiscal year 2011, resulting in an overall year to year variance of approximately 6%.

CAPITAL LITIGATION TRUST FUND (614)

Expenses for Capital Crimes Litigation Act

The increase is due to an increase in costs associated with prosecuting capital cases and in providing training programs during fiscal year 2011.

STATE'S ATTORNEYS APPELLATE PROSECUTOR COUNTY FUND (745)

Personal Services, State Contribution to State Employees' Retirement System Pick Up, State Contribution to State Employees' Retirement System, State Contribution to Social Security, County Reimbursement to State for Group Insurance

The decrease was due to the manner in which personal services and fringe benefits are paid for administrative employees. A greater amount of expenditures were paid from the Narcotics Profit Forfeiture Fund in fiscal year 2011 than in 2010 and therefore less from the State's Attorneys Appellate Prosecutor County Fund in fiscal year 2011 than in fiscal year 2010.

Contractual Services - Other than Rental of Real Property

The increase is due to an increase in legal fees during fiscal year 2011. Additionally, the costs for training programs increased during fiscal year 2011.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

STATE'S ATTORNEYS APPELLATE PROSECUTOR COUNTY FUND (745) (Continued)

Contractual Services - Rental of Real Property

The decrease is due to more expenditures for rental of real property being paid from the General Revenue Fund and less expenditures being paid from the State's Attorneys Appellate Prosecutor County Fund during fiscal year 2011.

Electronic Data Processing

The increase is due to more expenditures for electronic data processing being paid from the State's Attorneys Appellate Prosecutor Fund and less expenditures for electronic data processing being paid out of the General Revenue Fund during fiscal year 2011.

Lump Sums - Law Intern Program

The increase is due to the Office employing more law interns in fiscal year 2011 than in fiscal year 2010.

CONTINUING LEGAL EDUCATION TRUST FUND (844)

Continuing Legal Education

The decrease is due to the General Assembly not appropriating the Office any money from the Continuing Legal Education Appropriation for the Continuing Legal Education Trust Fund for fiscal year 2011.

NARCOTICS PROFIT FORFEITURE FUND (951)

Expenses for Drug Asset Forfeiture Procedure Act

The increase is due to the Office paying more personal services and fringe benefits out of the Narcotics Profit Forfeiture Fund and less from the State's Attorneys Appellate Prosecutor County Fund in fiscal year 2011 than in fiscal year 2010. Additionally, the Office increased the match paid on federal grants and incurred more expenditures for legal services in fiscal year 2011.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2012

Schedule 8

The following is a summary of explanations for significant variations in receipts. Variations were considered significant if greater than \$5,000 and 20%.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2012 AND FISCAL YEAR 2011

SPECIAL GRANT PROJECTS FUND – 090

U.S. Department of Justice

The decrease was due to the grant program ending in August of fiscal year 2012.

STATE'S ATTORNEYS APPELLATE PROSECUTOR COUNTY FUND - 745

Labor Relations Unit

The decrease was due to a decrease in labor case services provided by the Office of the State's Attorneys Appellate Prosecutor (Office) during fiscal year 2012.

CONTINUING LEGAL EDUCATION TRUST FUND - 844

Appropriation from Capital Litigation Trust Fund

The increase was due to the Office receiving a supplemental appropriation transfer from the Capital Litigation Trust Fund in fiscal year 2012 when the Capital Litigation Trust Fund was abolished.

NARCOTICS PROFIT FORFEITURE – 951

Drug Asset Forfeiture

The increase was due to a larger amount of money forfeited in drug cases in fiscal year 2012 than in 2011. The Office receives 12.5% of the proceeds from the Drug Forfeiture cases in all counties except for Cook County. The receipts are dependent upon forfeitures of money and property in drug cases and fluctuates depending upon the number of convictions and the money or property involved.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2012

Schedule 8

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2011 AND FISCAL YEAR 2010

SPECIAL GRANT PROJECTS FUND – 090

U.S. Department of Justice

The increase was due to more expenses being incurred under the grant in fiscal year 2011, which resulted in more monies being requested than in fiscal year 2010.

Criminal Justice Trust Fund

The increase was due to the federal grant crossing fiscal years, which often results in more monies being received in one fiscal year and less in the next. The Office received a larger portion of the grant monies in fiscal year 2011 than in fiscal year 2010.

NARCOTICS PROFIT FORFEITURE – 951

Drug Asset Forfeiture

The increase was due to a larger amount of money forfeited in drug cases in fiscal year 2011 than in 2010. The Office receives 12.5% of the proceeds from the Drug Forfeiture cases in all counties except for Cook County. The receipts are dependent upon forfeitures of money and property in drug cases and fluctuates depending upon the number of convictions and the money or property involved.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2012

Schedule 9

The following is a summary of explanations for significant lapse period spending. Lapse period spending was considered significant if 20% or greater of total expenditures for the fiscal year occurred during the lapse period.

FISCAL YEAR 2012

GENERAL REVENUE FUND (001)

Electronic Data Processing

The Office ordered new servers, switches, and wireless access points for the four offices in April 2012. The invoices were not received until lapse period.

Lump Sums - Training Grant Programs

Invoices from the University of Illinois for a training program provided to the Office were not received until the lapse period.

Awards and Grants - Cook County Grant

This line item is to pay for a grant to Cook County. Cook County sends quarterly reports detailing the expenses they have incurred and asks for reimbursement of those expenses. The final quarter ends June 30th. As a result, the reimbursement for the final quarter is made during lapse period.

FISCAL YEAR 2011

STATE'S ATTORNEYS APPELLATE PROSECUTOR COUNTY FUND (745)

Contractual Services - Other than Rental of Real Property

The Office pays Contractual Services expenditures out of the General Revenue Fund and the State's Attorneys Appellate Prosecutor County Fund. By lapse period the Office ran out of General Revenue funds resulting in more invoices being paid from the State's Attorneys Appellate Prosecutor County Fund. This resulted in a large portion of expenses paid during lapse period since many services extend through June 30th and are billed during this time.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2012

Schedule 9

STATE'S ATTORNEYS APPELLATE PROSECUTOR COUNTY FUND (745) (Continued)

Electronic Data Processing

The Office ordered several new laptops and desktop computers to replace outdated equipment in their four offices in March of 2011. However, there was a delay in delivery of these items to the Office and the invoices were sent after delivery during lapse period.

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF ACCOUNTS RECEIVABLE
 For the Fiscal Years Ended June 30,

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

<u>Age</u>	<u>2012</u>	<u>2011</u>
Current	\$ 29	\$ 17
1-30 days	-	-
31-90 days	2	1
91-180 days	-	-
181days to 1 year	-	-
Over 1 year	-	-
	<hr/>	<hr/>
Accounts Receivable Gross Balance	\$ 31	\$ 18
Less: Estimated Uncollectibles	-	-
Accounts Receivable Net Balance	<u>\$ 31</u>	<u>\$ 18</u>

Note: The accounts receivables noted above are from labor and county billings issued by the Office. The Office uses their own staff to collect their receivables.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF OPERATIONS
(NOT EXAMINED)
For the Two Years Ended June 30, 2012

AGENCY FUNCTIONS AND PLANNING PROGRAM

FUNCTIONS

The Office of the State's Attorneys Appellate Prosecutor (Office) was created by the State's Attorneys Appellate Prosecutor's Act (725 ILCS 210/et seq.). The primary objective of the Office 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 and, when requested and authorized to do so by the Attorney General, in the Supreme Court;
3. To assist State's Attorneys in the discharge of their duties under the Illinois Controlled Substances Act, the Methamphetamine Control and Community Protection Act, the Narcotics Profit Forfeiture Act, the Cannabis Control Act, the Drug Asset Forfeiture Procedure Act, the Illinois Public Labor Relations Act;
4. To provide trial assistance to State's Attorneys and to serve as Special Prosecutor when duly appointed by a court having jurisdiction with a court order stating the statutory provisions;
5. To assist State's Attorneys in the trial and appeal of tax objection cases;
6. To provide services in tax objection cases to staff attorneys and State's Attorneys;
7. To conduct training programs for State's Attorneys and law enforcement personnel including programs to reduce trauma for child witnesses in criminal proceedings; and
8. To provide a legal intern program.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF OPERATIONS
(NOT EXAMINED)

For the Two Years Ended June 30, 2012

The Agency is comprised of the following district offices:

Administrative Office

Director
Patrick Delfino
725 S. Second Street
Springfield, Illinois

Second District Office

Deputy Director
Lawrence M. Bauer
2032 Larkin Avenue
Elgin, Illinois

Third District Office

Deputy Director
Terry Mertel
628 Columbus Street
Ottawa, Illinois

Fourth District Office

Deputy Director
Robert J. Biderman
725 S. Second Street
Springfield, Illinois

Fifth District Office

Deputy Director
Stephen E. Norris
730 E. Illinois Highway 15
Suite 2
Mt. Vernon, Illinois

PLANNING PROGRAM

The Office's objectives are defined by statute and include providing quality legal assistance to member State's Attorneys in appeals, special prosecutions, tax objections, drug forfeiture cases, and criminal justice training.

BOARD OF GOVERNORS

The Office is governed by a Board of Governors who meet quarterly. The Board establishes and promulgates all rules, regulations, and procedures for the operation of the Agency. The Board has a membership of ten State's Attorneys who govern the Office's functions. Eight State's Attorneys are elected by each of the four districts containing less than 3 million inhabitants to serve on the Board. The Cook County State's Attorney serves by statute, and one State's Attorney is appointed as a member-at-large by the other nine members. The members of the Board as of June 30, 2012 were:

- Brian J. Towne, Chairman
- Justin Hood, Vice-Chairman
- John C. Milhiser, Secretary
- Joseph Bruscato
- Henry S. Dixon
- Terence M. Patton
- Christopher E. Reif
- Brendan F. Kelly
- John J. Boyd
- Anita Alvarez

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
AVERAGE NUMBER OF EMPLOYEES
(NOT EXAMINED)
For the Fiscal Years Ended June 30,

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees, by function, for the fiscal years ended June 30,

<u>Division</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Collective Bargaining	51	53	54
Administrative	19	19	19
Labor	2	2	2
Drug	7	8	8
	<u>79</u>	<u>82</u>	<u>83</u>
Total average full-time employees	<u><u>79</u></u>	<u><u>82</u></u>	<u><u>83</u></u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

For the Two Years Ended June 30, 2012

State's Attorneys Appellate Prosecutor Program:

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 its legislative mandate. The Program's 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.

	Fiscal Year		
	<u>2012</u>	<u>2011</u>	<u>2010</u>
Output Indicators			
• Number of cases handled through Capital Litigation Act	0	3	3
• Number of drug related cases opened	5,521	7,153	7,231
• Number of criminal prosecution cases	482	399	608
• Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant	416	390	296
• Number of legal documents filed and oral arguments through the Appellate Brief Writing Program	2,027	1,808	1,753
Outcome Indicators			
• Percentage of drug related cases resulting in convictions	84%	92%	91%
• Percentage of criminal prosecution cases resulting in convictions	95%	81%	94%
• Percentage of systemic sentencing appeals upheld by court	N/A	89%	90%