

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2010

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, 2010

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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, 2010

AGENCY OFFICIALS

Comptroller (January 10, 2011 to present)	Judy Baar Topinka
Comptroller (through January 9, 2011)	Daniel W. Hynes
Chief of Staff (January 11, 2011 to present)	Nancy Kimme
Chief of Staff (through January 9, 2011)	Keith Taylor
Assistant Comptroller – Operations (January 10, 2011 to present)	Steve Valasek
Assistant Comptroller – Operations (through January 9, 2011)	Don Templeman
Deputy Chief of Staff – Programs (January 10, 2011 to present)	Cory Jobe
Assistant Comptroller – Chicago Operations (through January 9, 2011)	Peggy Roth
Assistant Comptroller – Fiscal Policy and Information Technology (January 11, 2011 to present)	Marcus Veile
Assistant Comptroller – Fiscal Policy and Programs (through January 9, 2011)	Rick Cornell
Legal Counsel (January 11, 2011 to present)	Alissa Camp
Legal Counsel (through January 9, 2011)	Roma Larson
Director of Internal Audit (Acting)	Tracy Allen
Director of Internal Audit (through January 9, 2011)	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



STATE OF ILLINOIS • OFFICE OF THE COMPTROLLER
JUDY BAAR TOPINKA

MANAGEMENT ASSERTION LETTER

May 05, 2011

Sikich LLP
132 S. Water Street, Suite 300
Decatur, Illinois 62525

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants 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, 2010. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2010, 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.

JAMES R. THOMPSON CENTER
100 WEST RANDOLPH, SUITE 15-500
CHICAGO, ILLINOIS 60601-3252
312/814-2451

STATE CAPITOL
SPRINGFIELD, ILLINOIS 62706-0001
217/782-6000

LAND OF LINCOLN BUILDING
325 WEST ADAMS
SPRINGFIELD, ILLINOIS 62704-1871
217/782-6084

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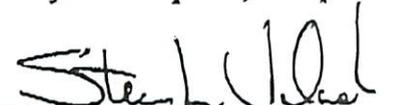
E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

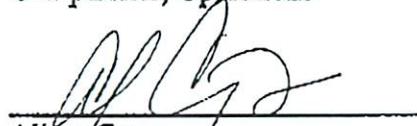
Illinois Office of the Comptroller



Judy Baar Topinka, Comptroller



Steven Valasek, Assistant
Comptroller, Operations



Alissa Camp,
General Counsel

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

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

Details of findings are presented in the separately tabbed report section of this report.

SCHEDULE OF FINDINGS

Item No. Page Desc Description

PRIOR FINDINGS NOT REPEATED

A 9 Payroll Tax and Social Security Administration Fund Issues

EXIT CONFERENCE

An exit conference was declined by Office personnel in correspondence dated May 2, 2011.



132 South Water Street, Suite 300, P.O. Box 1460 Decatur, IL 62525-1460

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, 2010. 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. 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.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the 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 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 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 compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2010.

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 listed in the first paragraph of this report. 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 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities’ 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 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 with the requirements listed in the first paragraph of this report 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.

As required by the Audit Guide, immaterial findings 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 2010 and the 2009 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 2008 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.

Sikich LLP

Decatur, Illinois
May 5, 2011

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE
For the Two Years Ended June 30, 2010

A. Payroll Tax and Social Security Administration Fund Issues:

In fulfilling duties to process payroll for various State agencies, the Office of the Comptroller (Office) had:

- not filed corrected payroll tax information for household employees for the 2006 and 2005 tax years nor requested refunds that may result therefrom; and
- not transferred to the General Revenue Fund a refund received for overpayment of the State's share of 2007 Social Security and Medicare tax on household employees.

During our current examination period, the Office filed the necessary corrected tax information for household employees who had not met the threshold for Social Security and Medicare withholdings and employer contributions for the 2005 and 2006 tax years. In addition, the Office refunded to those household employees the applicable amounts previously withheld. The employer share of refunds from the Internal Revenue Service for the 2005, 2006 and 2007 tax years, totaling in excess of \$1.2 million, were received and deposited into the General Revenue Fund. (Finding Code No. 08-1)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

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
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - 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 accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants 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 accountants 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
Appropriations For Fiscal Year 2010
Fourteen Months Ended August 31, 2010

Fund / Description	Appropriations after Transfers P.A. 96-0042 P.A. 96-0046	Expenditures			Balance Lapsed (Approximate)
		Through June 30	07/01-8/31/10 (Approximate)	Total (Approximate)	
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Operations					
Personal Services- Non Bargaining Unit Employees	\$ 9,016,500	\$ 8,714,394	\$ 31,934	\$ 8,746,328	\$ 270,172
Personal Services- Bargaining Unit Employees	6,078,300	5,716,893	1,854	5,718,747	359,553
Social Security - Non Bargaining Unit Employees	679,600	645,891	2,965	648,856	30,744
Social Security - Bargaining Unit Employees	465,100	419,320	133	419,453	45,647
Operational Expenses	14,350,300	9,552,725	902,328	10,455,053	3,895,247
State Officer Salaries and Other					
Salaries, Members of House of Representatives	8,140,400	7,642,009	-	7,642,009	498,391
Salaries, Members of Senate	4,138,100	3,818,308	-	3,818,308	319,792
Salaries, Leadership	2,365,800	1,866,274	-	1,866,274	499,526
Per Diem, Senate	400,000	63,518	313,723	377,241	22,759
Per Diem, House of Representatives	800,000	132,407	619,940	752,347	47,653
Salaries, Auditor General	386,200	266,819	-	266,819	119,381
Salaries, Elected Officers, Executive Branch	897,800	761,832	-	761,832	135,968
Salaries, Appointed Officers, Executive Branch	13,158,500	12,238,273	8,910	12,247,183	911,317
Social Security	1,211,200	1,065,289	682	1,065,971	145,229
Mileage, General Assembly	450,000	89,539	306,473	396,012	53,988
Court Reporting					
Salaries, Court Reporting Services - Non Bargaining Unit	27,085,500	26,843,564	3,820	26,847,384	238,116
Salaries, Court Reporting Services - Bargaining Unit	14,022,900	12,310,826	335,087	12,645,913	1,376,987
Social Security, Court Reporting Services - Non Bargaining Unit	2,072,000	1,953,554	444	1,953,998	118,002
Social Security, Court Reporting Services - Bargaining Unit	1,072,800	907,403	26,113	933,516	139,284
Total General Revenue Fund	\$ 106,791,000	\$ 95,008,838	\$ 2,554,406	\$ 97,563,244	\$ 9,227,756
Fire Prevention Fund - 047					
Salary, State Fire Marshall	\$ 115,700	\$ 76,626	\$ -	\$ 76,626	\$ 39,074
Retirement Contributions	21,900	21,855	-	21,855	45
Social Security	8,100	5,859	-	5,859	2,241
Group Insurance	15,900	6,293	-	6,293	9,607
Total Fire Prevention Fund	\$ 161,600	\$ 110,633	\$ -	\$ 110,633	\$ 50,967

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2010
Fourteen Months Ended August 31, 2010

Fund / Description	Appropriations after Transfers P.A. 96-0042 P.A. 96-0046	Expenditures			Balance Lapsed (Approximate)
		Through June 30	Lapse Period 07/01-8/31/10 (Approximate)	Total (Approximate)	
<u>Title III Social Security & Employment Service Fund - 052</u>					
Salaries, Director And Board of Review	\$ 217,305	\$ 217,304	\$ -	\$ 217,304	\$ 1
Retirement Contributions	64,500	61,711	-	61,711	2,789
Social Security	14,095	13,944	-	13,944	151
Group Insurance	95,400	47,690	-	47,690	47,710
Total Social Security Fund	\$ 391,300	\$ 340,649	\$ -	\$ 340,649	\$ 50,651
<u>Comptroller's Administrative Fund - 543</u>					
Lump Sum and Other Purposes	\$ 1,200,000	\$ 267,711	\$ (171,851)	\$ 95,860	\$ 1,104,140
<u>Horse Racing Fund - 632</u>					
Salaries, Racing Board	\$ 137,800	\$ 23,400	\$ 5,400	\$ 28,800	\$ 109,000
Retirement Contributions	24,600	6,640	1,532	8,172	16,428
Social Security	10,600	1,790	413	2,203	8,397
Total Horse Racing Fund	\$ 173,000	\$ 31,830	\$ 7,345	\$ 39,175	\$ 133,825
<u>State Lottery Fund - 711</u>					
Expenses with State Lottery	\$ 50,300	\$ 50,300	\$ -	\$ 50,300	\$ -
<u>Bank & Trust Company Fund - 795</u>					
Salaries, Director	\$ 136,300	\$ 136,217	\$ -	\$ 136,217	\$ 83
Retirement Contributions	41,800	38,976	-	38,976	2,824
Social Security	8,300	7,683	-	7,683	617
Group Insurance	15,900	14,359	-	14,359	1,541
Total Bank & Trust Company Fund	\$ 202,300	\$ 197,235	\$ -	\$ 197,235	\$ 5,065
Total All Appropriations	\$ 108,969,500	\$ 96,007,196	\$ 2,389,900	\$ 98,397,096	\$ 10,572,404

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2010
Fourteen Months Ended August 31, 2010

Fund / Description	Appropriations after Transfers	Expenditures		Balance Lapsed (Approximate)
		Through June 30	Lapse Period 07/01-8/31/10 (Approximate)	
NON-APPROPRIATED FUNDS				
Cemetery Consumer Protection Fund - 096	P.A. 96-0042	\$ 40,112	\$ 868	\$ 40,980
Claims	P.A. 96-0046	\$ -	\$ -	\$ -
Comptroller's Audit Expense Revolving Fund - 112		\$ 15,716,770	\$ -	\$ 15,716,770
Audits & Reports		\$ 80,071	\$ -	\$ 80,071
Direct Deposit Administration Fund - 200		822,679	61	822,740
Convert Returns to Warrants		\$ 902,750	\$ 61	\$ 902,811
Social Security Administration Fund - 204		\$ 8,700	\$ 178	\$ 8,878
Payment to U.S. Treasury		\$ 4,279,248	\$ (51,841)	\$ 4,227,407
Refund Employee/Employer		\$ 45,752,723	\$ (1,646)	\$ 45,751,077
Total Social Security Administration Fund		\$ 2,551,325	\$ -	\$ 2,551,325
Kaskaskia Commons Permanent Fund - 441		\$ 69,251,628	\$ (52,380)	\$ 69,199,248
Payment Drainage & Levy District		\$ 165,258,824	\$ 2,337,520	\$ 167,596,344
Warrant Escheat Fund - 485				
Replacement Warrants-Original				
State Off-set Claims Fund - 658				
Payment to Claimant Agency				
U.S. Savings Bond Series EE Fund - 827				
Series EE Savings Bonds				
Total All Non-Appropriated Funds				
TOTAL ALL FUNDS				

Note: Appropriations, expenditures and lapsed balances have been reconciled to the Fiscal Officer records of the State Comptroller. Expenditure amounts are vouchers approved and submitted to the Fiscal Officer section of the State Comptroller for payment to the vendor. Fiscal year 2010 lapse period expenditures do not include interest payments approved and submitted for payment after August 2010.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2009
Fourteen Months Ended August 31, 2009

Fund / Description	Appropriations		Expenditures		Balance Lapsed
	after Transfers P.A. 95-0731	Through June 30	Lapse Period 07/01-8/31/09	Total	
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Operations					
Personal Services	\$ 15,028,011	\$ 15,028,009	\$ -	\$ 15,028,009	\$ 2
Retirement - Employer Portion	3,200,200	3,167,981	-	3,167,981	32,219
Social Security	1,142,368	1,107,135	228	1,107,363	35,005
Contractual Services	3,370,215	2,784,196	115,031	2,899,227	470,988
Local Governments Audits & Assistance	25,000	-	-	-	25,000
Travel	65,221	11,854	2,263	14,117	51,104
Commodities	248,100	217,558	24,215	241,773	6,327
Printing	373,300	272,157	4,502	276,659	96,641
Equipment	16,900	10,864	5,469	16,333	567
EDP	1,147,185	1,062,997	66,010	1,129,007	18,178
Telecommunications	241,000	150,464	21,116	171,580	69,420
Operation of Automotive Equipment	12,100	8,800	3,156	11,956	144
Merit Commission	93,000	87,482	3,439	90,921	2,079
Inspector General	206,000	159,957	2,031	161,988	44,012
Local Government Official's Training	12,500	-	-	-	12,500
Court Reporting Services	750,000	750,000	-	750,000	-
State Officer Salaries and Other					
Salaries, Members of House of Representatives	8,140,400	8,021,607	-	8,021,607	118,793
Salaries, Members of Senate	4,138,100	4,007,977	-	4,007,977	130,123
Salaries, Leadership	2,365,800	1,930,099	5,163	1,935,262	430,538
Per Diem, Senate	534,400	334,263	199,188	533,451	949
Per Diem, House of Representatives	1,077,700	653,436	423,324	1,076,760	940
Salaries, Auditor General	386,200	262,906	-	262,906	123,294
Salaries, Elected Officers, Executive Branch	897,800	840,626	-	840,626	57,174
Salaries, Appointed Officers, Executive Branch	13,159,058	11,991,450	8,485	11,999,935	1,159,123
Retirement Contributions	2,461,800	2,459,912	1,786	2,461,698	102
Social Security	1,175,600	1,031,253	724	1,031,977	143,623
Mileage, General Assembly	725,150	498,101	226,493	724,594	556
Contingencies	843,949	-	-	-	843,949

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2009
Fourteen Months Ended August 31, 2009

Fund / Description	Appropriations after Transfers P.A. 95-0731	Through June 30	Expenditures		Balance Lapsed
			07/01-8/31/09	Total	
APPROPRIATED FUNDS					
General Revenue Fund - 001 (continued)					
Court Reporting					
Salaries, Court Reporting Services	\$ 39,851,650	\$ 38,013,976	\$ 99,121	\$ 38,113,097	\$ 1,738,553
Retirement - Employer Portion, Court Reporting Services	8,383,600	8,008,793	21,429	8,030,222	353,378
Social Security, Court Reporting Services	3,126,950	2,784,356	7,788	2,792,144	334,806
Contractual Services, Court Reporting Services	5,764,700	5,442,125	124,098	5,566,223	198,477
Travel, Court Reporting Services	167,900	120,124	10,529	130,653	37,247
Commodities, Court Reporting Services	1,000	-	-	-	1,000
Equipment, Court Reporting Services	3,900	-	199	199	3,701
Telecommunications, Court Reporting Services	3,100	1,493	1,403	2,896	204
Pension Code Section 15-125	103,000	19,633	603	20,236	82,764
Total General Revenue Fund	\$ 119,242,857	\$ 111,241,584	\$ 1,377,793	\$ 112,619,377	\$ 6,623,480
Fire Prevention Fund - 047					
Salary, State Fire Marshall	\$ 115,700	\$ 115,613	\$ -	\$ 115,613	\$ 87
Retirement Contributions	24,600	24,528	-	24,528	72
Social Security	8,230	8,230	-	8,230	-
Group Insurance	15,900	244	-	244	15,656
Total Fire Prevention Fund	\$ 164,430	\$ 148,615	\$ -	\$ 148,615	\$ 15,815
Title III Social Security & Employment Service Fund - 052					
Salaries, Director And Board of Review	\$ 217,339	\$ 217,339	\$ -	\$ 217,339	\$ -
Retirement Contributions	45,901	45,900	-	45,900	1
Social Security	15,327	14,788	-	14,788	539
Group Insurance	98,418	44,881	-	44,881	53,537
Total Social Security Fund	\$ 376,985	\$ 322,908	\$ -	\$ 322,908	\$ 54,077
Comptroller's Administrative Fund - 543					
Lump Sum and Other Purposes	\$ 1,200,000	\$ 612,651	\$ 6,332	\$ 618,983	\$ 581,017

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2009
Fourteen Months Ended August 31, 2009

Fund / Description	Appropriations after Transfers P.A. 95-0731	Expenditures		
		Through June 30	Lapse Period 07/01-8/31/09	Balance Lapsed
<u>Horse Racing Fund - 632</u>				
Salaries, Racing Board	\$ 137,800	\$ 25,500	\$ -	\$ 112,300
Retirement Contributions	24,600	5,367	-	19,233
Social Security	10,600	1,951	-	8,649
Total Horse Racing Fund	\$ 173,000	\$ 32,818	\$ -	\$ 140,182
<u>State Lottery Fund - 711</u>				
Expenses with State Lottery	\$ 50,300	\$ 50,300	\$ -	\$ -
<u>Bank & Trust Company Fund - 795</u>				
Salaries, Director	\$ 136,300	\$ 136,217	\$ -	\$ 83
Retirement Contributions	28,698	28,697	-	1
Social Security	8,386	8,385	-	1
Group Insurance	19,144	19,144	-	-
Total Bank & Trust Company Fund	\$ 192,528	\$ 192,443	\$ -	\$ 85
TOTAL ALL APPROPRIATIONS	\$ 121,400,100	\$ 112,601,319	\$ 1,384,125	\$ 7,414,656
<u>NON-APPROPRIATED FUNDS</u>				
<u>Cemetery Consumer Protection Fund - 096</u>				
Claims	\$ -	\$ -	\$ -	\$ -
<u>Comptroller's Audit Expense Revolving Fund - 112</u>				
Audits & Reports	\$ 2,612	\$ 17,448	\$ 20,060	
<u>Direct Deposit Administration Fund - 200</u>				
Convert Returns to Warrants	\$ 10,024,497	\$ -	\$ 10,024,497	
<u>Social Security Administration Fund - 204</u>				
Payment to U.S. Treasury	\$ 32,526	\$ -	\$ 32,526	
Refund Employee/Employer	1,190,031	(10,380)	1,179,651	
Total Social Security Administration Fund	\$ 1,222,557	\$ (10,380)	\$ 1,212,177	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2009
Fourteen Months Ended August 31, 2009

Fund / Description	Appropriations after Transfers P.A. 95-0731	Expenditures		Balance Lapsed
		Through June 30	Lapse Period 07/01-8/31/09	
<u>Kaskaskia Commons Permanent Fund - 441</u>				
Payment Drainage & Levy District		\$ 12,938	\$ -	\$ 12,938
<u>Warrant Escheat Fund - 485</u>				
Replacement Warrants-Original		\$ 3,591,026	\$ -	\$ 3,591,026
<u>State Off-set Claims Fund - 658</u>				
Payment to Claimant Agency		\$ 35,162,797	\$ (1,017)	\$ 35,161,780
<u>U.S. Savings Bond Series EE Fund - 827</u>				
Series EE Savings Bonds		\$ 2,542,098	\$ 109,950	\$ 2,652,048
Total All Non-Appropriated Funds		\$ 52,558,525	\$ 116,001	\$ 52,674,526
TOTAL ALL FUNDS		\$ 165,159,844	\$ 1,500,126	\$ 166,659,970

Note: Amounts were taken from State 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

	Fiscal Year		
	2010	2009	2008
	P.A. 96-0042 P.A. 96-0046	P.A. 95-0731	P.A. 95-0348
General Revenue Fund - 001			
Appropriations after Transfers	\$ 106,791,000	\$ 119,242,857	\$ 109,798,605
Expenditures:			
Operations			
Personal Services- Non Bargaining Unit Employees	\$ 8,746,328	\$ -	\$ -
Personal Services- Bargaining Unit Employees	5,718,747	-	-
Social Security - Non Bargaining Unit Employees	648,856	-	-
Social Security - Bargaining Unit Employees	419,453	-	-
Operational Expenses	10,455,053	-	-
Personal Services	-	15,028,009	15,671,258
Retirement - Employer Portion	-	3,167,981	2,609,731
Social Security	-	1,107,363	1,162,009
Contractual Services	-	2,899,227	3,130,353
Travel	-	14,117	76,224
Commodities	-	241,773	198,844
Printing	-	276,659	345,142
Equipment	-	16,333	15,739
EDP	-	1,129,007	1,350,059
Telecommunications	-	171,580	283,739
Operation of Automotive Equipment	-	11,956	10,337
Merit Commission	-	90,921	87,394
Inspector General	-	161,988	151,781
Court Reporting Services	-	750,000	749,999
State Officer Salaries and Other			
Salaries, Members of House of Representatives	7,642,009	8,021,607	7,711,649
Salaries, Members of Senate	3,818,308	4,007,977	3,866,717
Salaries, Leadership	1,866,274	1,935,262	1,862,430
Per Diem, Senate	377,241	533,451	531,103
Per Diem, House of Representatives	752,347	1,076,760	1,209,933
Salaries, Auditor General	266,819	262,906	306,930
Salaries, Elected Officers, Executive Branch	761,832	840,626	864,643
Salaries, Appointed Officers, Executive Branch	12,247,183	11,999,935	11,212,727
Retirement Contributions	-	2,461,698	1,839,655
Social Security	1,065,971	1,031,977	977,825
Mileage, General Assembly	396,012	724,594	654,486
Contingencies	-	-	95,067
Court Reporting			
Salaries, Court Reporting Services - Non Bargaining Unit	26,847,384	-	-
Salaries, Court Reporting Services - Bargaining Unit	12,645,913	-	-
Social Security, Court Reporting Services - Non Bargaining Unit	1,953,998	-	-
Social Security, Court Reporting Services - Bargaining Unit	933,516	-	-
Salaries, Court Reporting Services	-	38,113,097	35,374,863
Retirement - Employer Portion, Court Reporting Services	-	8,030,222	7,245,947
Social Security, Court Reporting Services	-	2,792,144	2,589,236

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	2010	2009	2008
	P.A. 96-0042 P.A. 96-0046	P.A. 95-0731	P.A. 95-0348
<u>General Revenue Fund - 001 (continued)</u>			
Contractual Services, Court Reporting Services	\$ -	\$ 5,566,223	\$ 3,079,708
Travel, Court Reporting Services	-	130,653	129,752
Commodities, Court Reporting Services	-	-	3,354
Equipment, Court Reporting Services	-	199	-
Telecommunications, Court Reporting Services	-	2,896	2,043
Pension Code Section 15-125	-	20,236	84,691
Total General Revenue Fund	<u>\$ 97,563,244</u>	<u>\$ 112,619,377</u>	<u>\$ 105,485,368</u>
Lapsed Balances	<u>\$ 9,227,756</u>	<u>\$ 6,623,480</u>	<u>\$ 4,313,237</u>
<u>Fire Prevention Fund - 047</u>			
Appropriations after Transfers	<u>\$ 161,600</u>	<u>\$ 164,430</u>	<u>\$ 152,426</u>
Expenditures:			
Salary, State Fire Marshall	\$ 76,626	\$ 115,613	\$ 111,381
Retirement Contributions	21,855	24,528	18,525
Social Security	5,859	8,230	7,662
Group Insurance	6,293	244	12,705
Total Fire Prevention Fund	<u>\$ 110,633</u>	<u>\$ 148,615</u>	<u>\$ 150,273</u>
Lapsed Balances	<u>\$ 50,967</u>	<u>\$ 15,815</u>	<u>\$ 2,153</u>
<u>Title III Social Security & Employment Service Fund - 052</u>			
Appropriations after Transfers	<u>\$ 391,300</u>	<u>\$ 376,985</u>	<u>\$ 350,000</u>
Expenditures:			
Salaries, Director And Board of Review	\$ 217,304	\$ 217,339	\$ 203,731
Retirement Contributions	61,711	45,900	33,756
Social Security	13,944	14,788	13,788
Group Insurance	47,690	44,881	42,647
Total Social Security Fund	<u>\$ 340,649</u>	<u>\$ 322,908</u>	<u>\$ 293,922</u>
Lapsed Balances	<u>\$ 50,651</u>	<u>\$ 54,077</u>	<u>\$ 56,078</u>
<u>Comptroller's Administrative Fund - 543</u>			
Appropriations after Transfers	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>
Expenditures: Lump Sum and Other Purposes	<u>\$ 95,860</u>	<u>\$ 618,983</u>	<u>\$ 1,010,013</u>
Lapsed Balances	<u>\$ 1,104,140</u>	<u>\$ 581,017</u>	<u>\$ 189,987</u>
<u>Horse Racing Fund - 632</u>			
Appropriations after Transfers	<u>\$ 173,000</u>	<u>\$ 173,000</u>	<u>\$ 165,000</u>
Expenditures:			
Salaries, Racing Board	\$ 28,800	\$ 25,500	\$ 25,500
Retirement Contributions	8,172	5,367	4,223
Social Security	2,203	1,951	1,951
Total Horse Racing Fund	<u>\$ 39,175</u>	<u>\$ 32,818</u>	<u>\$ 31,674</u>
Lapsed Balances	<u>\$ 133,825</u>	<u>\$ 140,182</u>	<u>\$ 133,326</u>
<u>State Lottery Fund - 711</u>			
Appropriations after Transfers	<u>\$ 50,300</u>	<u>\$ 50,300</u>	<u>\$ 50,300</u>
Expenses with State Lottery	<u>\$ 50,300</u>	<u>\$ 50,300</u>	<u>\$ 50,300</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	2010	2009	2008
	P.A. 96-0042 P.A. 96-0046	P.A. 95-0731	P.A. 95-0348
<u>Bank & Trust Company Fund - 795</u>			
Appropriations after Transfers	\$ 202,300	\$ 192,528	\$ 181,811
Expenditures:			
Salaries, Director	\$ 136,217	\$ 136,217	\$ 131,230
Retirement Contributions	38,976	28,697	21,750
Social Security	7,683	8,385	9,567
Group Insurance	14,359	19,144	19,144
Total Bank & Trust Company Fund	\$ 197,235	\$ 192,443	\$ 181,691
Lapsed Balances	\$ 5,065	\$ 85	\$ 120
<u>TOTAL - APPROPRIATED FUNDS (Net of Transfers)</u>			
Total All Appropriations	\$ 108,969,500	\$ 121,400,100	\$ 111,898,142
Total Expenditures	\$ 98,397,096	\$ 113,985,444	\$ 107,203,241
Total Lapsed Balances	\$ 10,572,404	\$ 7,414,656	\$ 4,694,901
<u>NON-APPROPRIATED FUNDS</u>			
<u>Cemetery Consumer Protection Fund - 096</u>			
Claims	\$ 40,980	\$ -	\$ 1,932
<u>Comptroller's Audit Expense Revolving Fund - 112</u>			
Audits & Reports	\$ -	\$ 20,060	\$ -
<u>Direct Deposit Administration Fund - 200</u>			
Convert Returns to Warrants	\$ 15,716,770	\$ 10,024,497	\$ 7,938,243
<u>Social Security Administration Fund - 204</u>			
Payment to U.S. Treasury	\$ 80,071	\$ 32,526	\$ -
Refund Employee/Employer	822,740	1,179,651	436,121
Total Social Security Administration Fund	\$ 902,811	\$ 1,212,177	\$ 436,121
<u>Kaskaskia Commons Permanent Fund - 441</u>			
Payment Drainage & Levy District	\$ 8,878	\$ 12,938	\$ 18,896
<u>Warrant Escheat Fund - 485</u>			
Replacement Warrants-Original	\$ 4,227,407	\$ 3,591,026	\$ 3,221,714
<u>State Off-set Claims Fund - 658</u>			
Payment to Claimant Agency	\$ 45,751,077	\$ 35,161,780	\$ 44,747,895
<u>U.S. Savings Bond Series EE Fund - 827</u>			
Series EE Savings Bonds	\$ 2,551,325	\$ 2,652,048	\$ 2,770,955
Total Expenditures - All Non-Appropriated Funds	\$ 69,199,248	\$ 52,674,526	\$ 59,135,756
GRAND TOTAL EXPENDITURES - ALL FUNDS	\$ 167,596,344	\$ 166,659,970	\$ 166,338,997

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2010

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Ba</u> <u>Transfers</u>	<u>lance</u> <u>June 30, 2010</u>
Governmental Activities:					
Capital Assets being depreciated:					
Equipment	\$ 2,541,622	\$ -	\$ -	\$ 32,000	\$ 2,573,622
Less Accumulated Depreciation:					
Equipment	<u>2,265,312</u>	<u>63,301</u>	<u>-</u>	<u>32,000</u>	<u>2,360,613</u>
Total Capital Assets, Net	<u>\$ 276,310</u>	<u>\$(63,301)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,009</u>

Note: This information has been reconciled to the C-15 Agency Report of State Property.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2009

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Ba</u> <u>Transfers</u>	<u>lance</u> <u>June 30, 2009</u>
Governmental Activities:					
Capital Assets being depreciated:					
Equipment	\$ 2,564,035	\$ 20,848	\$ -	\$	\$ 2,541,622
Less Accumulated Depreciation:					
Equipment	<u>2,216,156</u>	<u>92,414</u>	<u>43,258</u>	<u>-</u>	<u>2,265,312</u>
Total Capital Assets, Net	<u>\$ 347,879</u>	<u>\$(71,569)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276,310</u>

Note: This information has been reconciled to the C-15 Agency Report of State Property.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2010 and 2009 and 2008

	<u>Fiscal Year 2010</u>	<u>Fiscal Year 2009</u>	<u>Fiscal Year 2008</u>
<u>General Revenue Fund - 001</u>			
Burial Trust	\$ 525	\$ 180	\$ 785
Cemetery Care	300	155	420
Crematory	250	250	255
Contributions by State Officers	167,282	5,076	204
Cemetaries and Burial Trust	-	-	42,747
Pre-Need Cemetery Sales Act	300	80	75
FICA Contribution Refunds	1,817,688	408,205	-
Miscellaneous Fees	5,836	4,684	20,569
Other Charges for Services	-	(42,747)	-
Prior Year Refunds	6,195	9,777	13,794
Fund Total	<u>\$ 1,998,376</u>	<u>\$ 385,660</u>	<u>\$ 78,849</u>
<u>Title III Social Security & Employment Service Fund - 052</u>			
Prior Year Refund	\$ -	\$ 125	\$ -
<u>Cemetery Consumer Protection Fund - 096</u>			
Cemetery Care Pre-Need Sales	\$ 71,665	\$ 67,585	\$ 69,060
Restitutions	-	-	-
Investment Income	5,283	25,543	43,169
Fund Total	<u>\$ 76,948</u>	<u>\$ 93,128</u>	<u>\$ 112,229</u>
<u>General Obligation Bond Retirement & Interest Fund - 101</u>			
Parking Fees	\$ 159,368	\$ 168,980	\$ 180,244
<u>Comptroller's Audit Expense Revolving Fund - 112</u>			
Federal government	\$ -	\$ (19,034)	\$ -
Reimbursement of Audit Costs	3,020	928	22,099
Fund Total	<u>\$ 3,020</u>	<u>\$ (18,106)</u>	<u>\$ 22,099</u>
<u>Direct Deposit Administration Fund - 200</u>			
Returned Direct Deposit Items	\$ 15,716,770	\$ 10,024,497	\$ 7,938,243
<u>Social Security Administration Fund - 204</u>			
Contributions, Employer	\$ 512,577	\$ 19,860	\$ 396,022
Contributions, Employee	1,447,556	51,867	420,115
Prior year Warrant Voids	1,015	-	-
Fund Total	<u>\$ 1,961,148</u>	<u>\$ 71,727</u>	<u>\$ 816,137</u>
<u>Kaskaskia Commons Permanent Fund - 441</u>			
Farm Rental Income	\$ 7,200	\$ 7,200	\$ 7,200
Investment Income	1,500	5,738	10,760
Fund Total	<u>\$ 8,700</u>	<u>\$ 12,938</u>	<u>\$ 17,960</u>
<u>Warrant Escheat Fund - 485</u>			
Prior year Warrant Voids	\$ 722	\$ -	\$ -
Escheated Warrants	15,764,334	11,822,090	15,320,559
Fund Total	<u>\$ 15,765,056</u>	<u>\$ 11,822,090</u>	<u>\$ 15,320,559</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2010 and 2009 and 2008

	<u>Fiscal Year 2010</u>	<u>Fiscal Year 2009</u>	<u>Fiscal Year 2008</u>
<u>Comptroller's Administrative Fund - 543</u>			
Burial Trust	\$ 38,260	\$ 46,235	\$ 49,805
Cemetery Care	26,835	29,390	29,930
Crematory	2,375	2,275	2,130
Federal Government (Dept of Treasury)	5,338	5,509	5,658
Cemeteries and Burial Trust	70,347	43,163	63,598
Pre-Need Cemetery Sales Act	4,535	6,805	5,330
Court-Ordered Child Support Fees	204,569	211,257	214,301
Photocopy Fees	3,884	7,794	9,489
Other Charges for Services	-	61,782	-
Miscellaneous Fees	1,505	8,122	4,186
Fund Total	<u>\$ 357,648</u>	<u>\$ 422,332</u>	<u>\$ 384,427</u>
<u>State Offset Claims Fund - 658</u>			
State Offset Claims	\$ 37,763,666	\$ 43,951,891	\$ 43,446,367
IRS Tax Levy	335	11,646	196
Prior Year Warrant voids	611	315	409
Fund Total	<u>\$ 37,764,612</u>	<u>\$ 43,963,852</u>	<u>\$ 43,446,972</u>
<u>State Parking Facility Maintenance Fund - 782</u>			
Parking Fees	\$ 39,842	\$ 42,245	\$ 45,061
<u>US Savings Bond Series EE Fund - 827</u>			
Payroll Deductions	\$ 2,543,960	\$ 2,648,923	\$ 2,765,691
GRAND TOTAL	<u>\$ 76,395,448</u>	<u>\$ 69,638,391</u>	<u>\$ 71,128,471</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
ORDERED INTO THE STATE TREASURY
For the Years Ended June 30, 2010 and 2009

Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended June 30, 2010	\$ 34,369,743,760
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	6,783
Receipts for the Payroll Consolidation Fund (460)	(4,075,414,803)
Receipts for Commercial Consolidation Fund (462)	(30,217,940,292)
Cash Receipts per Schedule of Cash Receipts for the Year Ended June 30, 2010	<u>\$ 76,395,448</u>
Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended June 30, 2009	\$ 32,983,688,470
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	31,281
Receipts for the Payroll Consolidation Fund (460)	(3,943,815,320)
Receipts for Commercial Consolidation Fund (462)	(28,970,266,040)
Cash Receipts per Schedule of Cash Receipts for the Year Ended June 30, 2009	<u>\$ 69,638,391</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF STATE OFFICERS' SALARIES

	Year ended June 30,			
	2010		2009	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
<u>GENERAL REVENUE FUND</u>				
Legislative				
House of Representatives	\$ 8,140,400	\$ 7,642,008	\$ 8,140,400	\$ 8,021,607
Senate	4,138,100	3,818,308	4,138,100	4,007,977
Party Leaders	2,365,800	1,866,274	2,365,800	1,935,262
Per diem, Senate	400,000	377,241	534,400	533,451
Per diem, House of Representatives	800,000	752,347	1,077,700	1,076,760
Auditor General & Deputies	386,200	266,819	386,200	262,906
Total Legislative	<u>\$ 16,230,500</u>	<u>\$ 14,722,997</u>	<u>\$ 16,642,600</u>	<u>\$ 15,837,963</u>
Elected State Officers				
Governor 177,500	\$	\$ 177,412	\$ 177,500	\$ 177,066
Lieutenant Governor	135,700	-	135,700	79,140
Secretary of State	156,600	156,541	156,600	156,541
Comptroller	135,700	135,669	135,700	135,669
State Treasurer	135,700	135,669	135,700	135,669
Attorney General	156,600	156,541	156,600	156,541
Total Elected State Officers	<u>\$ 897,800</u>	<u>\$ 761,832</u>	<u>\$ 897,800</u>	<u>\$ 840,626</u>
Appointed State Officers				
Dir., Aging	\$ 115,700	\$ 115,613	\$ 115,700	\$ 115,613
Dir., Asst. Dir., Agriculture	246,500	133,273	246,500	128,057
Dir., Asst. Dirs., Central Management Services	384,500	384,397	384,500	262,407
Dir., Children & Family Services	150,300	150,228	150,300	150,228
Dir., Asst. Dirs., Corrections	278,100	271,522	278,100	277,795
Dir., Asst. Dir., Commerce & Economic Oppor.	263,500	263,368	263,667	263,595
Dir., EPA	133,300	133,273	133,300	133,273
Secretary, Asst. Dirs., Financial Institutions	507,900	478,861	508,113	430,314
Secretary, Asst. Secy., Human Services	405,800	336,681	405,800	380,974
Dir., Juvenile Justice	120,400	120,325	120,400	92,551
Dir., Asst. Dir., Labor	237,300	237,231	237,300	237,231
Chief Factory Inspector	52,200	52,179	52,200	52,179
Supt. Safety Inspection Education	57,400	28,698	57,400	57,396
Dir., Asst. Dir., State Police	245,800	132,566	245,978	132,778
Adj. Gen., Chief Assts. Military Affairs	312,800	312,699	312,800	312,699
Dir., Asst. Dir., Natural Resources	257,900	252,572	257,900	132,785
Six Mine Officers	94,000	93,955	94,000	93,906
Four Examining Officers	51,700	51,624	51,700	51,624
Chairman, Members, Ill. Labor Relations Bd.	668,100	668,145	668,100	667,292
Dir., Asst. Dir., Healthcare & Family Services	263,500	263,205	263,500	263,368
Dir., Asst. Dir., Public Health	278,100	222,846	278,100	150,228
Dir., Asst. Dir., Revenue	263,500	142,339	263,500	228,317
Chairman, Members, Prop. Tax Appeal Board	273,600	273,419	273,600	273,419
Dir., Asst. Dir., Veterans' Affairs	214,300	214,156	214,300	212,757

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF STATE OFFICERS' SALARIES

	Year ended June 30,			
	2010		2009	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
GENERAL REVENUE FUND (Continued)				
Appointed State Officers (Continued)				
Chairman, Members, Civil Service Commission	\$ 131,800	\$ 131,684	\$ 131,800	\$ 131,684
Chairman, Members, Commerce Commission	602,300	558,770	602,300	592,440
Judges, Court of Claims	424,600	424,418	424,600	424,418
Chair., Vice Chair. Board of Elections	106,600	106,445	106,600	106,445
Members	225,500	225,425	225,500	225,425
Dir., Asst. Dir., Ill. Emergency Mgmt. Agency	244,700	225,519	244,700	244,533
Dir., Illinois Power Agency	103,800	103,800	103,800	103,800
Dir., Human Rights	115,700	115,613	115,700	115,613
Chairman, Members, Human Rights Comm.	615,800	558,610	615,800	540,017
Chairman, Members, Workers' Comp. Comm.	1,203,900	1,180,941	1,203,900	1,199,045
Chairman, Members, Secy., Liquor Control Comm.	336,000	284,642	336,000	297,130
Members, Executive Ethics Commission	338,200	330,392	338,200	337,846
Chairman, Members, Pollution Control Bd.	589,300	585,081	589,300	545,426
Chairman, Members, Prisoner Review Bd.	1,298,400	1,183,760	1,298,400	1,131,915
Chairman, Members, State Merit Comm.	69,000	68,832	69,000	68,832
Chairman, Members, Ed. Labor Relations Bd.	480,200	480,062	480,200	480,062
Members, State Police Merit Board	118,400	72,048	118,400	76,551
Secretary, Asst. Secy., Transportation	278,100	277,967	278,100	277,967
Advocate, Small Business Utility	-	-	-	-
Total Appointed State Officers	<u>\$ 13,158,500</u>	<u>\$ 12,247,184</u>	<u>\$ 13,159,058</u>	<u>\$ 11,999,935</u>
Funds Other Than General Revenue				
Appointed State Officers				
State Fire Marshall	\$ 115,700	\$ 76,626	\$ 115,700	\$ 115,613
Members, Illinois Racing Board	137,800	28,800	137,800	25,500
Dir. & Bd. of Review Members, Employment Sec.	217,305	217,304	217,339	217,339
Director, Banks & Real Estate.	136,300	136,217	136,300	136,217
Total Appointed State Officers	<u>\$ 607,105</u>	<u>\$ 458,947</u>	<u>\$ 607,139</u>	<u>\$ 494,669</u>
Total State Officers' Salaries, All Funds	<u>\$ 30,893,905</u>	<u>\$ 28,190,960</u>	<u>\$ 31,306,597</u>	<u>\$ 29,173,193</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For Years Ended June 30, 2010 and 2009

The following explanations of significant variations from fiscal 2009 to 2010 year were prepared by Office of the Comptroller-Nonfiscal Officer Responsibilities management, and are presented for additional analysis purposes only:

General Revenue Fund – 001

Personal Services

Social Security

Operational Expenses

Retirement – Employer Portion

Contractual Services

Commodities

Printing

EDP

Telecommunications

Merit Commission

Inspector General

Operations - Court Reporting Services

Retirement Contributions, State Officer Salaries & Other

Salaries, Court Reporting Services

Retirement – Employer Portion, Court Reporting Services

Social Security, Court Reporting Services

Contractual Services, Court Reporting Services

Travel, Court Reporting Services – The increases/decreases were due to payments made from the operational lump sum appropriation given in fiscal year 2010. The amounts appropriated to individual GRF line items were eliminated in fiscal year 2010 and included as part of the Lump Sum and Other Purposes line item. In fiscal year 2009, the expenditures were paid separately from each line item within this fund.

Per Diem, Senate – FY10 expenditures decreased 29.28% from FY09 due to the elimination of the Special Legislative Session Days in FY10.

Per Diem, House of Representatives - FY10 expenditures decreased 30.13% from FY09 due to the elimination of the Special Legislative Session Days in FY10.

Mileage, General Assembly - FY10 expenditures decreased 45.35% from FY09 due to the elimination of the Special Legislative Session Days in FY10.

Fire Prevention Fund – 047

Salary, State Fire Marshall – FY 10 expenditures decreased 33.72% from FY09 due to a vacancy in the State Fire Marshal Position for four months during fiscal year 2010.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For Years Ended June 30, 2010 and 2009

Comptroller's Administrative Fund – 543

Lump Sum and Other Purposes - FY10 expenditures decreased 84.5% from FY09 due to the reduction in available fund balance. FY09 expenditures included office lease payments which were necessary to be paid from the Administrative Fund due to statewide budget constraints.

Cemetery Consumer Protection Fund – 096

Claims – FY10 expenditures increased 100% from FY09 due to restitution payments made pursuant to a court settlement for Metropolis Memorial Gardens Cemetery.

Direct Deposit Administration Fund – 200

Convert Returns to Warrants – FY10 expenditures increased 56.78% from FY09 due to the fluctuation in the use/processing of electronic payments.

Social Security Administration Fund – 204

Payment to U.S. Treasury – FY10 expenditures increased 146.18% from FY09 due to transactions related to the refund of the employer and employee portions of the FICA taxes paid for Household Workers for calendar years 2005, 2006, 2008 and 2009.

Refund Employee/Employer - FY10 expenditures decreased 30.26% from FY09 due to transactions related to the refund of the employer and employee portions of the FICA taxes paid for Household Workers for calendar years 2005, 2006, 2008 and 2009. This processing occurred over a three year period with fiscal year 2009 having the largest expenditures.

State Off-set Claims Fund – 658

Payment to Claimant Agency – FY 10 expenditures increased 30.12% from FY09 due to a fluctuation in the amount of claims disbursed to State agencies from monies captured via the Involuntary Withholding Program on the behalf of State agencies. Expenditures vary from year to year and are determined by the activity in the fund.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For Years Ended June 30, 2010 and 2009

The following explanations of significant variations from fiscal year 2008 to 2009 were prepared by Office of the Comptroller-Nonfiscal Officer Responsibilities management, and are presented for additional analysis purposes only:

General Revenue Fund – 001

Travel - FY09 expenditures decreased 81.6% from FY08 due to employee travel reimbursements made from the Comptroller's Administrative Fund instead of the General Revenue Fund.

Commodities - FY09 expenditures increased 21.6% from FY08 due to an overall increase in the costs of office supplies, the purchase of microfiche supplies and the purchase of Office supplies for Court Reporting Services.

Telecommunications - FY09 expenditures decreased 39.8% from FY08 due to the replacement of the telephone system in the Records Center and a one-time payment to Central Management Services for data transmission lines in FY08.

Retirement Contributions, State Officer Salaries & Other – FY09 expenditures increased 21.4% from FY08 due to the increase in the contribution percentage from 16.561% in FY08 to 21.049% in FY09.

Contingencies, State Officer Salaries & Other – FY09 expenditures decreased 100% from FY08 due to one time expenditure for IT related equipment for legislative processing.

Contractual Services, Court Reporting Services – FY09 expenditures increased 80.74% from FY08 due to an increase in the number of transcripts ordered/prepared for court cases involving indigent defendants.

Pension Code Section 15-125 – FY09 expenditures decreased 76.11% from FY08 due negotiation of a lower fee for actuarial services for determining the effective rate of interest for the State Universities Retirement System investment portfolio.

Comptroller's Administrative Fund – 543

Lump Sum and Other Purposes - FY09 expenditures decreased 38.7% from FY08 due to a one time postage purchase in FY08.

Direct Deposit Administration Fund – 200

Convert Returns to Warrants – FY09 expenditures increased 26.28% from FY08 due to the fluctuation in the use/processing of electronic payments.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For Years Ended June 30, 2010 and 2009

Social Security Administration Fund – 204

Payment to U.S. Treasury – FY09 expenditures increased 100% from FY08 due to transactions related to the refund of the employer and employee portions of the FICA taxes paid for Household Workers for calendar years 2005, 2006 and 2008.

Refund Employee/Employer – FY09 expenditures increased 170.49% from FY08 due to transactions related to the refund of the employer and employee portions of the FICA taxes paid for Household Workers for calendar years 2005, 2006 and 2008. This processing occurred over a three year period with fiscal year 2009 having the largest expenditures.

State Off-set Claims Fund – 658

Payment to Claimant Agency – FY09 expenditures decreased 21.42% from FY08 due to a fluctuation in the amount of claims disbursed to State agencies from monies captured via the Involuntary Withholding Program on the behalf of State agencies. Expenditures vary from year to year and are determined by the activity in the fund.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN CASH RECEIPTS
For the Fiscal Years Ended June 30, 2010 and 2009

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

General Revenue Fund:

FY10 Contributions by State Officers increased 3,240% from FY09 due to an initiative from the Governor’s Office which required all State Officers to make contributions to the State in amounts equal to their net salary for twelve working days. FY09 Penalties decreased 200% from FY08 due to the correction of receipts which were erroneously deposited in the General Revenue Fund in FY08. These penalties were transferred to the appropriate fund in FY09. FY10 FICA Contribution Refunds increased 345.6% from FY09 and FY09 FICA Contributions Refunds increased 100% from FY08 due to a refund of the employer portion of the FICA taxes paid for Household Workers for 2005, 2006, 2008 and 2009. FY09 Miscellaneous Fees decreased 55.6% from FY08 due to a one time deposit of revenues pursuant to the settlement of a State court case and a one-time contribution to the State.

Cemetery Consumer Protection Fund:

FY10 Investment Income Receipts decreased 80.8% from FY09 due to the reduction of available fund balance for investment pursuant to 30 ILCS 105/8.49 and FY09 Investment Income receipts decreased 39.5% due to the fluctuation in the financial markets.

Comptroller’s Audit Expense Revolving Fund:

FY10 reimbursement of Audit Costs increased 116.7 % from FY09 and FY09 Reimbursement of Audit Costs decreased 181.8% from FY08 due to the correction of receipts which were erroneously deposited in the Comptroller’s Audit Expense Revolving Fund in FY08. These penalties were transferred to the appropriate fund in FY09.

Direct Deposit Administration Fund:

Receipts consist of monies returned from direct deposit transactions. FY10 receipts increased 56.8% from FY09 due to the fluctuation in the use/processing of electronic payments by state employees. FY09 receipts increased 26.3% from FY08 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. FY10 Employer Contributions Receipts increased 2,465% from FY09 and FY09 Employer Contribution Receipts decreased 94.9% from FY08.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN CASH RECEIPTS
For the Fiscal Years Ended June 30, 2010 and 2009

FY10 Employee Contributions Receipts increased 2,684.6% from FY09 and FY09 Employee Contributions decreased 87.6% from FY08. These changes were due to transactions related to the refund of the employer and employee portions of the FICA taxes paid for Household Workers for calendar years 2005, 2006, 2008 and 2009. Refunds were claimed for FICA that had been withheld and contributed for household workers that did not meet required thresholds for taxability thereon.

Warrants Escheat Fund:

Receipts consist of uncashed State warrants that have escheated. FY10 Escheated Warrants Receipts increased 33.4% from FY09 due to the fluctuation in the number of uncashed warrants. FY09 Escheated Warrants Receipts decreased 22.8% from FY08 due to the fluctuation in the number of uncashed warrants.

Comptroller's Administrative Fund:

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. FY10 Penalties decreased 32.7% from FY09 and FY09 Penalties increased 62.5% from FY08 due to the correction of receipts which were erroneously deposited in the General Revenue Fund and the Comptroller's Audit Expense Revolving Fund in FY08. These penalties were transferred to the Comptroller's Administrative Fund in FY09.

State Offset Claims Fund:

Receipts consist of monies that have been deducted from payments to any payee for debts owed to the State by the respective payee. Money withheld is either remitted to the fund specified by the claimant agency or released to the original payee if the claim has been settled. FY10 State Offset Claims Receipts decreased 14.1% from FY09 due to fluctuation in the amount of offset claims monies captured from State payments. FY10 IRS Tax Levy Receipts decreased 100% from FY09 and FY09 IRS Tax Levy Receipts increased 100% from FY08 due to fluctuation in the amount of IRS Tax Levy monies captured from State payments.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For Years Ended June 30, 2010 and 2009

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:

General Revenue Fund - 001

Per Diem, Senate

FY10 Lapse Period expenditures represent legislative per diem payments for session days for the period of January 12, 2010 thru May 27, 2010. These payments were delayed due to cash flow.

FY09 Lapse Period expenditures represent legislative per diem payments for session days for the period of May 1, 2009 thru June 30, 2009. These payments were delayed due to cash flow.

Per Diem, House of Representatives

FY10 Lapse Period expenditures represent legislative per diem payments for session days for the period of January 12, 2010 thru May 27, 2010. These payments were delayed due to cash flow.

FY09 Lapse Period expenditures represent legislative per diem payments for session days for the period of May 1, 2009 thru June 30, 2009. These payments were delayed due to cash flow.

Mileage, General Assembly

FY10 Lapse Period expenditures represent legislative mileage reimbursements for session days for the period of January 12, 2010 thru May 27, 2010. These payments were delayed due to cash flow.

FY09 Lapse Period expenditures represent legislative mileage reimbursements for session days for the period of May 1, 2009 thru June 30, 2009. These payments were delayed due to cash flow.

Comptroller's Administrative Fund - 543

Lump Sum and Other Purposes

FY10 Lapse Period expenditures represent a correction of accounting transaction information for budget purposes.

Comptroller's Audit Expense Revolving Fund – 112

Audits and Reports

FY09 Lapse Period expenditures represent payments which were delayed due to the correction of errors on vendor invoices.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF ACCOUNTS RECEIVABLE
June 30, 2010
(Expressed in Thousands)

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
General:					
General Revenue	\$ -	\$ 23	\$ 23	\$ (23)	\$ -
Special Revenue:					
Comptroller's Audit Expense Revolving	2	-	2	(2)	-
Comptroller's Administrative		1,501	1501	(1082)	419
Non-Expendable Trust:					
Kaskaskia Commons Permanent	-	4	4	-	4
Agency:					
Social Security Administration	-	5	5	(5)	-
Total	\$ 2	\$ 1,533	\$ 1,535	\$ (1,112)	\$ 423

General Revenue: Accounts receivable, as of June 30, 2010, consisted of \$23 due from private resources, of which \$23 have been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2010, consisted of \$2 due from local governments, of which \$2 have been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2010, consisted of \$1,498 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes and \$3 from photocopy fees. Included in this amount were \$1,079 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, 2010, consisted of \$4 of Farm Income.

Social Security Administration: Accounts receivable, as of June 30, 2010, consisted of \$5 of the employee portion of Social Security Taxes, of which \$5 have been estimated to be uncollectible.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF ACCOUNTS RECEIVABLE
June 30, 2009
(Expressed in Thousands)

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
General:					
General Revenue	\$ -	\$ 21	\$ 21	\$ (18)	\$ 3
Special Revenue:					
Comptroller's Audit Expense Revolving	3	-	3	-	3
Comptroller's Administrative		1,098	1098	(772)	326
Non-Expendable Trust:					
Kaskaskia Commons Permanent	-	4	4	-	4
Agency:					
Social Security Administration	-	5	5	(4)	1
Total	\$ 3	\$ 1,128	\$ 1,131	\$ (794)	\$ 337

General Revenue: Accounts receivable, as of June 30, 2009, consisted of \$21 due from private resources, of which \$18 have been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2009 consisted of \$3 due from local governments.

Comptroller's Administrative: Accounts receivable, as of June 30, 2009, consisted of \$1,095 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes and \$3 from photocopy fees. Included in this amount were \$769 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, 2009, consisted of \$4 of Farm Income.

Social Security Administration: Accounts receivable, as of June 30, 2009, consisted of \$5 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 2009 and 2010

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.
 - Salaries for court reporters (705 ILCS 70/8 (e)).
 - Transcript fees for court reporters (705 ILCS 75/4).

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 three Assistant Comptrollers. The Assistant Comptrollers will 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 will request 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.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
OFFICE FUNCTIONS, BUDGETING, AND PLANNING PROGRAM
Fiscal Years 2009 and 2010

The Comptroller will present 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.

These goals are consistent with the Office's main mission i.e., 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.

Fiscal Year 09/10 Planned / Implemented

1. Continue enhancing the effective operation of 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.
 - e. Increase participation of State payees in Electronic Commerce Program.
2. Maintain and improve the working relationships with State agencies on Financial Reporting, Payroll, and Administrative Issues.
 - a. Continue providing education and training to State agencies on GAAP Accounting.
 - b. Analyze policies and procedures utilized by agencies for reporting purposes and develop strategies for greater efficiencies.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
OFFICE FUNCTIONS, BUDGETING, AND PLANNING PROGRAM
Fiscal Years 2009 and 2010

- c. Improve information collection of treasury held funds and locally held funds databases.
- 3. 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.
- 4. Public Accountability Program (Service Efforts and Accomplishments – SEA)
 - a. Continue to refine the accountability of the reporting of performance measures for programs administered by state agencies.
- 5. Maintain collaboration with Judiciary to enhance administration of Court Reporters Compensation System
 - a. Improve Court Reporter timekeeping systems.
 - b. Increase automation of the Court Reporter Payroll.
 - c. Enhance / improve the processing and administration of Court Reporters Workers Compensation Cases.

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 include participation by upper administration personnel.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
EMPLOYEE DATA
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June 30,

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Cemetery Care & Burial Trust	19	19	20
Communications	2	2	2
Comptroller-Administration	6	7	8
Policy	-	4	6
Funds Management	5	4	4
Human Resources	7	7	9
Internal Audit	2	2	3
Legislative Affairs	2	2	3
Legal	2	2	3
Local Government	6	6	8
Merit Commission	1	1	1
Program Development	-	-	5
Fiscal Policy/Programs	5	6	2
Research	7	8	8
Asst. Comptroller-Chicago Operations	4	4	4
Taxpayer Info. & Consumer Affairs	2	2	3
Asst. Comptroller-Operations	1	2	2
Budget	3	4	-
State Officer's Pay/Court Rptrs	6	5	11
Administrative Services	-	-	51
Support Services	14	15	-
Warrant & Record Services	30	32	-
Financial Reporting/GAAP	4	4	10
Bond & Debt Reporting	5	4	-
Information Technology	46	48	55
State Accounting	63	67	73
System Administration	5	7	7
	<u>247</u>	<u>264</u>	<u>298</u>
Total	<u>247</u>	<u>264</u>	<u>298</u>

Note: Administrative Services was reorganized into two new departments: Support Services and Warrant & Record Services during 2009. Also, Financial Reporting/GAAP was reorganized into two departments: Financial Reporting/GAAP and Bond & Debt Reporting.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
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.

(Appropriated Spending in Thousands)

<u>Reporting Programs</u>	<u>FY2009</u>		<u>FY 2010</u>	
	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Statewide Financial Management and Reporting	\$19,846.7	222	\$17,528.6	202
Cemetery Care and Burial Trust	\$3,218.4	27	\$3,281.0	33
Local Government	\$998.9	9	\$1,032.8	11
<u>Non-Reporting Programs</u>				
Court Reporting Services	\$54,635.4	N/A	\$46,118.1	N/A
State Officers' Salaries	\$33,593.6	N/A	\$30,071.0	N/A
Inspector General	\$162.0	1	\$139.3	1
Administrative Fund	\$619.4	N/A	\$95.9	N/A
Merit Commission	\$90.9	1	\$80.1	1
State Lottery Expenses	\$50.3	N/A	\$50.3	N/A
Special Projects	\$770.2	5	\$0.0	N/A
Agency Totals	\$113,985.8	265	\$98,397.1	248

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 licenses 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 2010. It appears that state government will have ongoing cash flow problems for fiscal year 2011 based on forecasts for the state's major revenue components. The State's spending demands have increased substantially and there does not appear to be a stable revenue source to meet those demands. If cash flow difficulties continue, payments for everyday operations will continue to be delayed during the entire fiscal year. It would appear that fiscal year 2011 will experience a substantially greater backlog and extended payment delay from fiscal year 2010.

During fiscal year 2010, 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 2010 due in part to cash flow issues and payees seeking information regarding the status of payments. More than 131,000 telephone inquiries were made to the Records Center where staff members were able to provide a response, on average, in less than one day, and approximately 23,000 inquiries, more comprehensive in nature, were received by the Expenditure Analysis and Review Section (EARS). These formal information inquiries are in addition to the more than 13,000 daily average page requests to the Comptroller's website where visitors can access a variety of financial information and reports.

As part of the statutory responsibility of the IOC, the Local Government Division annually produces the Fiscal Responsibility Report Card. An edit and review process ensures that the quality of the financial data submitted on the Annual Financial Reports (AFRs) is analyzed to produce the Fiscal Responsibility Report Card. The edit/review process identifies reporting errors such as the omission of necessary information, data entry errors, and incorrectly categorized financial data. In addition, the Comptroller Connect Internet Filing program, in use since fiscal year 2000, has provided local governments with the option of filing their AFRs electronically. This program, utilized by 83.1% of local governments to report data from fiscal year 2009 (compared to 56.9% in fiscal year 2000), provides governments with the most efficient, customized, and user-friendly way to file their AFRs correctly. Aided by the Comptroller Connect Internet Filing program, hands-on AFR assistance, a toll-free local government assistance hotline (averaging 6,100 calls annually), Local Government email (averaging 350 emails annually), streamlined AFRs and support documents, and the Local Government website where AFRs, support documents, Individual Data Summaries, etc. are available for local governments to download, the rate of local governments complying with statutory financial reporting requirements equaled 93.3% in fiscal year 2010 (the decrease occurred because the date range of reports was modified to coincide with the State of Illinois' fiscal year) and 97.9% in fiscal year 2009 compared to 66% in fiscal year 1997.

During fiscal year 2010, the CCBT department enhanced procedures within the audit department to maintain the statutory level of compliance for financial reporting by the state's approximately 1,900 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. As a result, 91% of IOC

licensees were in compliance with the statutory requirements to file with the IOC. In order to ensure that consumer funds are being protected, audits of these financial reports are conducted on a recurring basis. The number of audits performed in 2010 was 629 with a projected goal of 900. In order to increase the audit performance, the department has developed a plan to enhance the audit procedures through technology and enhanced communication.

The salaries of all court reporters employed by the circuit courts are paid by the State of Illinois. This function was transferred to the Comptroller's Office in fiscal year 2006. In addition to salaries, fees are paid to court reporters for preparing and filing court transcripts.

The General Assembly also appropriates funds to the Comptroller's Office to pay the salaries of state officers. This group includes the elected executive branch officers (Governor, Lieutenant Governor, Secretary of State, Attorney General, Comptroller, and Treasurer), members of the legislature, and various department directors and commission chairs and members.

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 regulation of death care licensees through continuous correspondence.
- 2 To ensure proper compliance within the electronic filing process of the annual reports.
 - ^aBy June 2011, 100% of licensees required to electronically file would be in compliance.
 - ^bCCBT 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.
 - ^aBy June 2011, CCBT auditing staff will be in compliance with the review of audit work papers by 100%.
 - ^bBy June 2011, 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.
 - ^aTo continue to promote consumer education programs throughout the State of Illinois.

Funds: General Revenue Fund, Cemetery Consumer Protection Fund

Statutory Authority: 225 ILCS 45; 760 ILCS 100

	<u>Fiscal Year 2008 Actual</u>	<u>Fiscal Year 2009 Actual</u>	<u>Fiscal Year 2010 Target /Projected</u>	<u>Fiscal Year 2010 Actual</u>	<u>Fiscal Year 2011 Target /Projected</u>
<u>Input Indicators</u>					
● Total expenditures - all sources (in thousands)	\$ 3,459.1	\$ 3,218.4	\$ 3,300.0	\$ 3,281.0	\$ 3,300.0
● Total expenditures - state appropriated funds (in thousands)	\$ 3,459.1	\$ 3,218.4	\$ 3,300.0	\$ 3,281.0	\$ 3,300.0
● Average monthly full-time equivalents	37.0	27.0	27.0	33.0	33.0
<u>Output Indicators</u>					
● Total licenses issued	36.0	15.0	37.0	5.0	10.0
● Total audits conducted	788.0	735.0	900.0	629.0	900.0
● Total number of licensees	2,012	1,993	2,030	1,992	2,002
● Total number of licensees meeting annual reporting requirements	1,864	1,838	1,993	1,811	1,992
<u>Outcome Indicators</u>					
● Percentage of total licensees complying with annual reporting requirements	93%	92%	100%	91%	100%
● Late filing fees received from licensees (in thousands)	\$ 137.0	\$ 32.8	\$ 50.0	\$ 42.6	\$ 50.0
<u>Efficiency/Cost-Effectiveness</u>					
● Consumer inquiries per staff	1,550	1,100	1,000	950.0	900.0
● Audits per auditor	78.0	81.6	100.0	78.6	100.0

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:

Objectives:

- 1 To ensure that local governments comply with statutory financial reporting requirements.
 - ^aTo increase the compliance rate of local governments filing Annual Financial Reports (AFR) to 94.3%.
 - ^bTo provide the Comptroller Connect Internet Filing program, which allows local governments to submit their AFRs 24 hours a day and to increase users to 86.4%.
- 2 To assess the financial health of local governments.
 - ^aTo collect and analyze AFRs.
 - ^bTo produce the Fiscal Responsibility Report Card.
- 3 To provide taxpayers with useful fiscal information regarding local governments.
 - ^aTo make AFRs available for public inspection on the Comptroller's website.

	<u>Fiscal Year 2008 Actual</u>	<u>Fiscal Year 2009 Actual</u>	<u>Fiscal Year 2010 Target /Projected</u>	<u>Fiscal Year 2010 Actual</u>	<u>Fiscal Year 2011 Target /Projected</u>
<u>Input Indicators</u>					
● Total expenditures - all sources (in thousands)	\$ 1,178.2	\$ 998.9	\$ 1,030.0	\$ 1,032.8	\$ 1,050.0
● Total expenditures - state appropriated funds (in thousands)	\$ 1,178.2	\$ 998.9	\$ 1,030.0	\$ 1,032.8	\$ 1,050.0
● Average monthly full-time equivalents	13.0	9.0	9.0	11.0	11.0
<u>Output Indicators</u>					
● Inquiries to local government help desk	6,819	6,058	6,100	5,571	5,500
<u>Outcome Indicators</u>					
● Percentage of local governments complying with AFR requirements (a)	97.5%	97.9%	98%	93.3%	94.3%
● Percentage of local governments using the Comptroller Connect Internet Filing Program	N/A	84.5%	88.3%	83.1%	86.4%
● Inquiries to Local Government email	226.0	337.0	N/A	395.0	450.0

Footnotes

a Decrease occurred because the date range of reports was modified to coincide with the State of Illinois' fiscal year.

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.
 - ^aTo process 98% of all problem-free non General Revenue Fund commercial transactions in 4 business days or less.
 - ^bTo maintain the number of certified vendors at or above 93% of the total vendor file by June 30, 2011.
- 2 To utilize available technologies to improve efficiencies and effectiveness.
 - ^aTo track the number of intercepted payments and dollar amount of money recovered by the involuntary withholding process.
 - ^bTo maintain at or above 98% the number of commercial vouchers submitted in a paperless format.
 - ^cTo maintain the number of agencies that participate in the Statewide Accounting System's SAMS on-line program at or above 32 by June 30, 2011.
 - ^dMaintain at or above 78% the number of payroll Electronic Fund Transfers (EFT) by June 30, 2011.
- 3 To oversee and manage fund levels and ensure availability of funds for priority expenditures.
 - ^aTo process 15% of all payments for properly executed transactions with scheduled payment dates, on or before the required date.
 - ^bTo make 25% 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.
 - ^aTo complete the Comprehensive Annual Financial Report (CAFR) in a timely manner in accordance with Generally Accepted Accounting Procedures.
 - ^bTo complete all mandated reports in accordance with law and all other reports in a timely manner.
 - ^cTo make information available to users through direct mail, the Web, the Warehouse and through telephone and personal contact.
 - ^dTo administer the Public Accountability Project for 69 state agencies and report on the performance of these agencies' programs in a timely manner.

	<u>Fiscal Year 2008 Actual</u>	<u>Fiscal Year 2009 Actual</u>	<u>Fiscal Year 2010 Target /Projected</u>	<u>Fiscal Year 2010 Actual</u>	<u>Fiscal Year 2011 Target /Projected</u>
<u>Input Indicators</u>					
● Total expenditures - all sources (in thousands)	\$ 20,216.1	\$ 19,846.7	\$ 20,790.0	\$ 17,528.6	\$ 17,550.0
● Total expenditures - state appropriated funds (in thousands)	\$ 20,216.1	\$ 19,846.7	\$ 20,790.0	\$ 17,528.6	\$ 17,550.0
● Average monthly full-time equivalents	238.0	222.0	222.0	202.0	202.0
<u>Output Indicators</u>					
● Total payments processed	15,623,763	15,912,093	16,000,000	16,100,000	16,050,005
● Total commercial vouchers processed	5,807,716	5,777,536	5,950,000	5,707,992	5,900,000
● Public Aid medical cards processed	13,834,874	14,629,791	15,400,000	15,624,000	16,000,000
● Total vendors on vendor file	765,694	747,617	750,000	735,486	750,000
● Vendors on vendor file that are certified	665,251	693,538	695,000	659,438	695,000
● Total number of intercepted payments	202,207	249,181	N/A	186,256	N/A
● Paperless vouchers processed	5,531,272	5,514,531	5,500,000	5,638,809	5,700,000
● Number of payroll-related EFT transactions	2,457,405	2,455,257	2,500,000	2,461,335	2,500,000
● Number of non-payroll-related EFT transactions	5,063,979	5,479,338	5,500,000	5,744,567	5,800,000
● Number of agencies that participate in the SAMS on-line processing program	29.0	31.0	31.0	32.0	32.0
● Number of agencies that participate in the SAMS File Transfer Protocol Program.	81.0	85.0	85.0	86.0	86.0
● Daily average page requests on website	12,898	13,438	13,500	13,598	13,750
● Inquiries received by Expenditure Analysis and Review Section (EARS)	27,794	24,396	25,000	23,274	25,000
● Telephone inquiries received by the Records Center	112,079	136,987	137,000	131,914	135,000
● Number of major published reports	11.0	11.0	11.0	11.0	11.0
● Number of programs included in PAP report	200.0	183.0	200.0	N/A	N/A
● Agencies participating in the PAP program	68.0	69.0	69.0	N/A	N/A
<u>Outcome Indicators</u>					
● 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	9.7%	9.7%	10%	8.3%	7.5%
● Percentage of non-GRF commercial vouchers processed in four business days or less	99%	98%	98%	97%	98%
● Percentage of certified vendors on vendor file	87%	93%	93%	90%	93%
● Dollar amount of all intercepted payments (in dollars)	\$ 43,446.97	\$ 43,963.85	N/A	\$ 37,764.61	N/A
● Percentage change in dollar amount of intercepted payments	36.6%	1.19%	N/A	- 14.1%	N/A
● Percentage change in number of intercepted payments	39.38%	23.23%	N/A	- 25.25%	N/A
● Percentage of paperless commercial vouchers	97%	97%	97%	97.4%	98%

processed					
● Percentage of payroll-related EFT transactions	75.12%	76%	76%	77%	78%
● Percentage of non-payroll-related EFT transactions	38.06%	43.24%	44%	45%	45%
● Illinois CAFR received Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting	Yes	N/A	Yes	N/A	Yes
● Illinois PAFR received GFOA Certificate of Achievement for Outstanding Achievement in PAFR Reporting	Yes	N/A	Yes	N/A	Yes
● Percentage of total state expenditures reflected by agencies in the Public Accountability Report (PAR) report	90.5%	92.5%	90%	N/A	N/A
● Average response time for contract, voucher, and warrant inquiries to the Records Center (in days)	0.5	0.5	0.5	0.5	0.5
<u>Efficiency/Cost-Effectiveness</u>					
● Cost per payment transaction (in dollars)	\$ 1.29	\$ 1.25	\$ 1.30	\$ 1.09	\$ 1.09
● Number of payment transactions processed per staff	65,646	71,676	72,072	79,703	79,455
● Inquiries per EARS staff	6,949	6,100	6,500	6,650	8,000
● Average number of telephone inquiries per Records Center staff	10,189	12,453	12,500	14,657	15,000
● Personal Service cost per Records Center telephone inquiry (in dollars)	\$ 3.61	\$ 3.24	\$ 3.44	\$ 2.72	\$ 2.83
● Personal Service cost per EARS inquiry (in dollars)	\$ 7.28	\$ 8.33	\$ 8.00	\$ 8.31	\$ 7.25