

**STATE OF ILLINOIS
STATE BOARD OF ELECTIONS**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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BOARD OFFICIALS
STATE BOARD OF ELECTIONS

Executive Director	Mr. Daniel W. White
Chief Fiscal Officer	Mr. Michael W. Roate
General Counsel	Mr. Steve Sandvoss
Director of Administrative Services	Mr. James Withers

Board offices are located at:

1020 S. Spring
Springfield, Illinois 62704

James R. Thompson Center
100 W. Randolph, Suite 14-100
Chicago, Illinois 60601

BOARD MEMBERS

The Board consisted of the following members as of June 30, 2009:

Albert S. Porter, Chairman
Bryan A. Schneider, Vice-Chairman
Jesse R. Smart
Wanda L. Rednour
Patrick A. Brady
John R. Keith
William M. McGuffage
Robert J. Walters

STATE BOARD OF ELECTIONS
STATE OF ILLINOIS

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EXECUTIVE DIRECTOR
Daniel W. White

BOARD MEMBERS
Bryan A. Schneider, Chairman
Wanda Rednour, Vice Chairman
Patrick A. Brady
John R. Keith
William M. McGuffage
Albert S. Porter
Jesse R. Smart
Robert J. Walters

March 9, 2010

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

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, State Board of Elections (Board). 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 Board's compliance with the following assertions during the two-year period ended June 30, 2009. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2009, the Board has materially complied with the assertions below.

- A. The Board 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 Board 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 Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Board 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 Board on behalf of the State or held in trust by the Board 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 Board of Elections



Mr. Daniel White, Executive Director



Mr. Michael Roate, Chief Fiscal Officer

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' REPORTS

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

SUMMARY OF FINDINGS

<u>Number of Findings</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	3
Repeated findings	0	0
Prior recommendations implemented or not repeated	3	2

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
09-1	9	Inadequate documentation to substantiate compliance with the Election Code	Significant Deficiency and Noncompliance
09-2	11	Inadequate documentation of petition tie breaker notifications	Significant Deficiency and Noncompliance
09-3	12	Inadequate documentation of official State calendar of elections	Significant Deficiency and Noncompliance
09-4	13	Ethics Officer did not review statements of economic interests	Significant Deficiency and Noncompliance
09-5	14	Interest penalties not paid	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

- A 16 Noncompliance with Help America Vote Act of 2002
- B 16 Noncompliance with the Election Code
- C 16 Inaccurate GAAP Reporting

EXIT CONFERENCE

The State Board of Elections waived an exit conference in correspondence dated February 16, 2010. Responses to the recommendations were provided by Mr. Daniel W. White, Executive Director, in correspondence dated February 19, 2010.

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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, State Board of Elections' 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, 2009. The management of the State of Illinois, State Board of Elections is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, State Board of Elections' compliance based on our examination.

- A. The State of Illinois, State Board of Elections 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, State Board of Elections 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, State Board of Elections 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, State Board of Elections 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, State Board of Elections on behalf of the State or held in trust by the State of Illinois, State Board of Elections 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, State Board of Elections' 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, State Board of Elections' compliance with specified requirements.

In our opinion, the State of Illinois, State Board of Elections complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, 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 findings 09-1, 09-2, 09-3, 09-4, and 09-5.

Internal Control

The management of the State of Illinois, State Board of Elections 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, State Board of Elections' 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 State of Illinois, State Board of Elections' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, State Board of Elections' internal control over compliance.

A deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness* 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 described in findings 09-1, 09-2, 09-3, 09-4, and 09-5 in the accompanying schedule of findings that we consider to be significant deficiencies in internal control over compliance. *A significant deficiency* is a deficiency, or combination of

deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

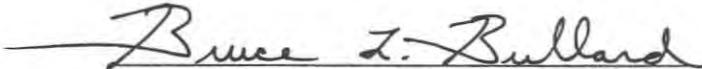
The State of Illinois, State Board of Elections' responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, State Board of Elections' responses and, accordingly, we express no opinion on them.

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 2009 and 2008 Supplementary Information for State Compliance Purposes, except for 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 2007 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, agency management, and the State Board of Elections Board members 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

March 9, 2010

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

09-1. **FINDING** (Inadequate documentation to substantiate compliance with the Election Code)

The State Board of Elections (Board) did not maintain adequate documentation to substantiate compliance with the Election Code (Code). We noted the following deficiencies in our review of preliminary voting equipment tests conducted by the Board during the examination period:

- The Board did not send letters to 2 of 10 (20%) local election authorities tested, notifying them of the Board's intent to conduct preliminary tests.
- In addition, the Board did not maintain a copy of the notification letter sent to 1 of 10 (10%) local election authorities tested to document compliance with the Code. The Board subsequently requested and received a copy of the notification letter from the local election authority.
- The Code (10 ILCS 5/24C-9) also requires the Board to conduct and complete its preliminary tests no more than 2 days prior to the public tests to be conducted by the local election authorities. However, the Board did not maintain in its records the public testing dates for any of the 10 (100%) local election authorities tested. As a result, the auditors could not determine if the Board complied with this provision of the Code.

The Code (10 ILCS 5/24C-9) requires local election authorities to conduct public tests of their voting equipment and programs to determine they will correctly detect voting defects and count the votes cast for all offices and all public questions. The Code (10 ILCS 5/24C-9) also states that if the Board selects any local election authorities to undergo a preliminary test of its voting equipment and programs, the Board must provide written notice of the upcoming preliminary tests to the selected local election authorities not less than 30 days before any election. Further, the State Records Act (Act) (5 ILCS 160/8) requires the head of each agency to cause to be made and preserved records containing adequate and proper documentation of the decisions and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Board personnel stated that a letter was not sent to one local election authority because contact regarding the preliminary test was made with that local election authority via telephone. Board personnel stated the remaining deficiencies noted were due to oversight.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

Failure to document pre-test dates results in the Board not being able to prove that pre-tests were performed timely. In addition, failure to retain adequate documentation of pre-test dates is noncompliance with the State Records Act and limits the Board's ability to prove compliance with the statute.

Failure to send notification letters or document that notification letters were sent results in noncompliance with the State Election Code and limits the Board's ability to prove compliance with the statute. (Finding Code No. 09-1)

RECOMMENDATION

We recommend the Board document the public test dates on the notification letters. We also recommend the Board implement controls to monitor and ensure that notifications are indeed sent and that appropriate documentation is kept.

BOARD RESPONSE

Concur. The Board will enhance its documentation and recordkeeping procedures to ensure that the notification requirements referenced in this finding are fully complied with, and that sufficient documentation is maintained by Board staff to confirm that all mandates identified in this finding are complied with and available for verification by applicable oversight entities.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

09-2. **FINDING** (Inadequate documentation of petition tie breaker notifications)

The State Board of Elections (Board) did not maintain adequate documentation of all petition tie breaker notifications sent under the Election Code (Code).

The Code (10 ILCS 5/10-6.2) states that when 2 or more petitions are received simultaneously, the Board shall break ties and determine the order of filing by means of a lottery or other fair and impartial method of random selection approved by the Board. The Code further states seven days written notice of the time and place of conducting such random selection shall be given by the Board to the Chairman of each political party.

Board personnel stated that for each of the tie breaking events held during the examination period, written notice was provided to the Chairman of each political party as required by the Code. However, we noted for 1 of the 5 (20%) tie breaking events held during the examination period, a copy of the letter notifying one political party Chairman was not retained by the Board. As a result, the Board cannot provide evidence that the Chairman of the political party was properly and timely notified of this tie breaking event.

The State Records Act (5 ILCS 160/8) requires the head of each agency to cause to be made and preserved records containing adequate and proper documentation of the decisions and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Board personnel stated the documentation was not maintained due to oversight.

Failure to retain adequate documentation of Board business is noncompliance with the State Records Act and limits the Board's ability to prove compliance with the Code. (Finding Code No. 09-2)

RECOMMENDATION

We recommend the Board maintain adequate documentation of all notifications sent under the Code.

BOARD RESPONSE

Concur. The Board concurs that although all notifications required under this statute were sent to required parties in a timely manner, sufficient documentation was not kept by Board staff to document the one specific instance where a copy of the notification letter was not kept for review by audit or other applicable entities. The Board will review and strengthen document retention procedures in the future to prevent further instances of this kind.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

09-3. **FINDING** (Inadequate documentation of official State calendar of elections)

The State Board of Elections (Board) did not maintain adequate documentation to prove that the official State calendar of elections for 2008 was made available to the public timely.

The Election Code (Code) (10 ILCS 5/2A-1.3) requires the Board to prepare and publish an official State calendar of elections listing the elections to be held during that year and the following year, the election dates, and the offices to be on the ballot at each such election, as well as any functional dates or other information relevant to the conduct of elections. This calendar is to include all offices in the State and is required to be published on December 1st of each even year.

We noted the Board did prepare and publish a calendar for 2008 and 2009. However, the Board did not maintain documentation to provide evidence that the calendar was made available to the public timely via the Board's website or other medium.

The State Records Act (5 ILCS 160/8) requires the head of each agency to cause to be made and preserved records containing adequate and proper documentation of the decisions and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Board personnel stated the documentation was not maintained due to oversight.

Failure to maintain adequate documentation of Board business is noncompliance with the State Records Act and limits the Board's ability to prove compliance with the Code. (Finding Code No. 09-3)

RECOMMENDATION

We recommend the Board maintain adequate documentation of when the official State calendar of elections is made accessible to the public.

BOARD RESPONSE

Concur. Although the Board continues to assert that the official State calendars of election were posted on SBE's information website within the timeframes specified in the statute, the Board acknowledges that sufficient documentation was not maintained to conclusively document those posting dates for review of audit or other outside entities. The Board will review and increase retention of sufficient documentation to conclusively prove the posting date and time of annual State calendars of election to the Board's informational website.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

09-4. **FINDING** (Ethics Officer did not review statements of economic interests)

The State Board of Elections (Board) did not review statements of economic interests in compliance with the State Officials and Employees Ethics Act (Act).

We noted the Board's Ethics Officer did not review the 2008 and 2009 Statements of Economic Interests before they were filed with the Secretary of State.

The Act (5 ILCS 430/20-23) requires the Ethics Officer to review statements of economic interests and disclosure forms of officers, senior employees, and contract monitors before they are filed with the Secretary of State.

Board personnel stated the Ethics Officer did not perform an initial review of employees' statements of economic interests due to a misinterpretation of the requirement.

Failure to review economic interest statements could lead to employees making decisions in which they should have been disqualified due to a conflict of interest and is noncompliance with State statute. (Finding Code No. 09-4)

RECOMMENDATION

We recommend the Board comply with the State Officials and Employees Ethics Act by requiring the Ethics Officer to review the statements of economic interests before they are filed with the Secretary of State.

BOARD RESPONSE

Concur. The SBE did not perform an initial review of employees' Statements of Economic Interest for FY2008 or FY2009. This was based on SBE's interpretation of a March 20, 2006 memo from the Secretary of State's office to State agencies that indicated that 'your agency's Ethics Officer **may** be required to review your Statements of Economic Interest prior to filing with the Secretary of State'. The agency interpreted the word 'may' to indicate that this was a voluntary, as opposed to mandated, function. The agency has revised its submission processes to ensure that all Statements of Economic Interest are properly reviewed by the agency's Ethics Officer prior to submission to the Secretary of State.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

09-5. **FINDING** (Interest penalties not paid)

The State Board of Elections (Board) did not pay interest penalties as required.

We noted 8 of 253 (3%) vouchers tested were paid 22 to 63 days late, resulting in interest due to vendors totaling \$6,272. However, the Board did not pay vendors the interest owed in these instances.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2) states any bill approved for payment must be paid or the payment issued to the payee within 60 days of receipt of a proper bill or invoice. The Act further requires State agencies to determine whether interest is due and automatically pay interest penalties amounting to \$50 or more to the appropriate vendor when payment is not issued within 60 days after receipt of a proper bill.

Board personnel stated their vouchers are processed and sent to the Office of the Comptroller (Comptroller) in a very timely fashion but are then held by the Comptroller for an extended length of time due to the State's fiscal crisis and resulting General Revenue Fund (GRF) cash flow shortages. Since the Board's agency operations are primarily GRF-funded, these delays result in a majority of the Board's annual voucher volume being held by the Comptroller for months until money is available to pay the vendors. In addition, the Board has limited staff available to follow up and manually recalculate potential interest penalties owed to vendors.

Failure to pay required interest on vouchers is noncompliance with the State Prompt Payment Act. (Finding Code No. 09-5)

RECOMMENDATION

We recommend the Board implement procedures to identify all vouchers not paid within 60 days and to automatically calculate and pay interest to vendors when owed.

BOARD RESPONSE

Concur. The Board's GRF payment vouchers are processed and sent to the Comptroller in a very timely fashion (normally 1-2 weeks from initial receipt), but are then held by the Comptroller for an extended length of time (along with other agencies GRF payments) due to the State's fiscal crisis and resulting GRF cash flow shortages. Since SBE's agency operations are primarily GRF-funded, these delays result in an overwhelming majority of the Board's annual voucher volume being held by the Comptroller for months until GRF cash flow is received and the vendors are paid. With the limited amount of administrative infrastructure & staffing available to the SBE, as well as the effect of current budget cuts to Agency lines, the Board is presently hard-pressed to redirect scarce staff resources from

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

maintaining core Agency fiscal operations to follow up and manually recalculate potential interest impacts on every GRF voucher held for cash flow by the Comptroller. The Agency will, however, utilize its limited resources whenever possible to identify vouchers qualifying for mandatory interest payments and effect payment to vendors in accordance with Prompt Payment Act rules.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2009

PRIOR FINDINGS NOT REPEATED

A. **FINDING** (Noncompliance with Help America Vote Act of 2002)

During the prior examination, the State Board of Elections (Board) failed to meet all the requirements of the Help America Vote Act of 2002.

During the current examination, the Board incorporated a state unique identifier for each legally registered voter, an incarcerated voter matching system, and a social security number verification system into its computerized centralized statewide voter registration list, as required by the Help America Vote Act of 2002. (Finding Code No. 07-1)

B. **FINDING** (Noncompliance with the Election Code)

During the prior examination, the State Board of Elections (Board) did not give prior written notice to the central committee chairmen of each established political party of the time and place of the random selection procedure prior to the Consolidated Primary.

During the current examination, the Board did give prior written notice of the time and place of the random selection procedures to the central committee chairman of each established political party for each of the elections held during the examination period. (Finding Code No. 07-2)

C. **FINDING** (Inaccurate GAAP Reporting)

During the prior examination, the State Board of Elections (Board) filed an inaccurate Grant/Contract Analysis form (SCO-563) with the Office of the State Comptroller in Fiscal Year 2007.

During the current examination, the Board filed an accurate Grant/Contract Analysis form (SCO-563) with the Office of the State Comptroller in Fiscal Year 2009. (Finding Code No. 07-3)

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 Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of 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 Operations:

- Board Functions and Planning Program
- 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 auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2009
(amounts expressed in thousands)

Fiscal Year 2009

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Sub-recipients</u>
Election Assistance Commission (EAC) (funded by General Services Administration)			
Election Reform Payments	39.011	\$ 664	\$ 168
Election Assistance Commission (EAC) (funded by General Services Administration)			
Help America Vote College Program	90.400	429	0
Election Assistance Commission (EAC) (funded by General Services Administration)			
Requirements Program Payments	90.401	7,418	5,689
Health & Human Services (HHS) Voting Access for Individuals with Disabilities Grant Program	93.617	592	592
Total Expenditures of Federal Awards		\$ 9,103	\$ 6,449

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2008
(amounts expressed in thousands)

Fiscal Year 2008

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Sub-recipients</u>
Election Assistance Commission (EAC) (funded by General Services Administration)			
Election Reform Payments	39.011	\$ 4,507	\$ 0
Election Assistance Commission (EAC) (funded by General Services Administration)			
Requirements Program Payments	90.401	8,785	8,785
Health & Human Services (HHS) Voting Access for Individuals with Disabilities Grant Program	93.617	83	83
Total Expenditures of Federal Awards		\$ 13,375	\$ 8,868

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2009

1. Significant Accounting Policies

(a) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents all the federal award programs of the State of Illinois, State Board of Elections (Board) for the years ended June 30, 2008 and June 30, 2009.

(b) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is prepared on the cash basis of accounting.

2. Description of Grant Programs

The following is a brief description of the grant programs included in the Schedule of Expenditures of Federal Awards:

Election Reform Payments – Help America Vote Act of 2002 (HAVA) – CFDA #39.011

Grant
Identification

Number:

Program Title:

Section 101
County Database
Access
Reimbursement

Federally funded (100%) reimbursement to local election jurisdictions (Illinois counties and city boards of election) for qualifying costs of connectivity (one-time Internet hookup and cabling costs) required to connect local jurisdiction voter registration databases to the State Board of Elections integrated Statewide voter registration database. The development and implementation of this integrated Statewide database is mandated by the federal Help America Vote Act of 2002.

Section 101
Election
Assistance (EAI)
Grants

Agency-initiated grant of 100% federal funding to local election jurisdictions for qualifying projects that enhance the conduct and operation of the voting process in the State of Illinois.

Section 101
Polling Place
Accessibility
(PPA) Grants

Agency-initiated supplement to Section 261 EAID grant – provides 100% federal funding to local election jurisdictions for qualifying projects that improve the accessibility of Illinois polling places for voters with disabilities.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2009

Section 101 Additional Assistance (AAG) Grants Agency-initiated grant of 100% federal funding to 13 local election jurisdictions that did not qualify for the Punch Card federal funding grant. This grant was to be used to carry out one or more of the activities as provided in the Help America Vote Act, Title I, Section 101.

Section 102 Punch Card Reimbursements Federally mandated program that provides 100% federal funding to reimburse local election jurisdictions for costs of replacement of obsolete punch card voting equipment with qualifying new equipment utilizing new voting technologies.

Section 101 Sub-grants to Secretary of State Sub-grant of 100% federal funding to the Illinois Office of the Secretary of State (SOS) to fund improvements at SOS drivers license facilities to capture information required by an integrated Statewide voter registration database system. The development and implementation of this integrated system is mandated and funded by the federal Help America Vote Act of 2002.

*HAVA College Program –
Help America Vote Act of 2002 (HAVA) – CFDA #94.000*

Grant Identification

Number: Program Title:

Sections 501-503 Recruitment and Training of College and University Students to Serve as Poll Workers on Election Day Project Grant Federally mandated program that provides up to \$35,000 for the recruitment and training of college and university students to serve as poll workers on Election Day.

*HAVA Requirements Money Grant Program –
Help America Vote Act of 2002 (HAVA) – CFDA #90.401*

Section 251 – Accessible Voting Equipment (AVE) – Phase I & Phase II Grants AVE – Agency-initiated grant of 100% federal funding to local election jurisdictions to purchase accessible voting equipment as required by the Help America Vote Act of 2002. Phase II – Agency-initiated grant of 100% federal funding to local election jurisdictions to be used to educate citizens of voting procedures, rights and systems; train election officials, pollworkers and election volunteers; purchase voting systems and to comply with requirements under Title III.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2009

Grant
Identification
Number:

Program Title:

Section 251 –
Alternative
Language
Accessibility
(ALA) Grants

Agency-initiated grant of 100% federal funding to four local election jurisdictions to be used to provide bilingual voting materials to meet requirements of section 203 of the Voting Rights Act of 1965.

Section 251 – Error
Detection (EDG)
Grants

Agency-initiated grant of 100% federal funding to three local election jurisdictions to purchase voting equipment to meet the error detection standard found in the Help America Vote Act of 2002.

Section 251 – Voter
Registration System
(VRS) Grants

Agency-initiated grant of 100% federal funding to 58 local election jurisdictions to be used only to purchase equipment which conforms to Board certification standards which confirm that the local system is capable of communicating reliably with the Centralized Statewide Voter Registration Database system.

*Voting Access for Individuals with Disabilities Grant Program –
Help America Vote Act of 2002 (HAVA) – CFDA #93.617*

Grant
Identification
Number:

Program Title:

Section 261 –
Voting Assistance
to Individuals with
Disabilities (VAID)
Grants

Federally mandated program that provides 100% federal funding to local election jurisdictions (Illinois counties and city boards of election) for qualifying projects that improve polling place access and the physical voting process for voters with disabilities.

3. Pass Through and Sub-recipient Awards

The Board provided amounts to sub-recipients (local election jurisdictions) as presented on the accompanying Schedule of Expenditures of Federal Awards.

The Board did not receive any pass-through funds.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2009

4. Noncash Awards

The Board did not receive any noncash awards.

5. Cash Returned to Grantor

The Board did not return any unused cash for federal programs for the years ended June 30, 2008 and June 30, 2009.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2009

Fourteen Months Ended August 31, 2009

P.A. 95-0734	Appropriations (Net after Transfers)	Expenditures Through 6/30/09	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
GENERAL REVENUE FUND - 001					
THE BOARD					
	\$ 18,050	\$ 14,182	\$ 989	\$ 15,171	\$ 2,879
Contractual Services					
Travel	18,145	12,115	153	12,268	5,877
Equipment	475	400	0	400	75
Total	\$ 36,670	\$ 26,697	\$ 1,142	\$ 27,839	\$ 8,831
ADMINISTRATION					
Personal Services	\$ 534,185	\$ 517,375	\$ 0	\$ 517,375	\$ 16,810
Employee Retirement					
Contributions Paid by Employer	21,470	19,286	0	19,286	2,184
State Contributions to State					
Employees' Retirement System	113,495	106,467	0	106,467	7,028
State Contributions to Social Security	38,935	36,906	0	36,906	2,029
Contractual Services	354,475	351,775	2,010	353,785	690
Travel	17,575	9,314	243	9,557	8,018
Commodities	15,580	12,013	1,468	13,481	2,099
Printing	10,070	5,501	3,475	8,976	1,094
Equipment	1,900	1,766	0	1,766	134
Telecommunications	106,780	96,366	4,247	100,613	6,167
Operation of Automotive Equipment	3,515	2,387	553	2,940	575
Total	\$ 1,217,980	\$ 1,159,156	\$ 11,996	\$ 1,171,152	\$ 46,828

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2009

Fourteen Months Ended August 31, 2009

	Appropriations (Net after Transfers)	Expenditures Through 6/30/09	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
P.A. 95-0734					
CAMPAIGN FINANCING					
Personal Services	\$ 657,780	\$ 650,686	\$ 0	\$ 650,686	\$ 7,094
Employee Retirement					
Contributions Paid by Employer	26,315	26,042	0	26,042	273
State Contributions to State					
Employees' Retirement System	145,165	137,039	0	137,039	8,126
State Contributions to Social Security	49,245	47,131	0	47,131	2,114
Contractual Services	7,695	3,351	1,892	5,243	2,452
Travel	9,405	4,445	1,431	5,876	3,529
Printing	11,200	10,407	0	10,407	793
Equipment	8,645	2,060	1,286	3,346	5,299
Total	\$ 915,450	\$ 881,161	\$ 4,609	\$ 885,770	\$ 29,680
ELECTIONS					
Personal Services	\$ 1,351,185	\$ 1,260,324	\$ 330	\$ 1,260,654	\$ 90,531
Employee Retirement					
Contributions Paid by Employer	54,150	49,289	0	49,289	4,861
State Contributions to State					
Employees' Retirement System	277,925	265,344	70	265,414	12,511
State Contributions to Social Security	96,255	92,644	25	92,669	3,586
Contractual Services	21,280	11,789	350	12,139	9,141
Travel	41,420	33,889	380	34,269	7,151
Printing	21,090	19,015	80	19,095	1,995
Equipment	3,705	0	3,187	3,187	518
Purchase of Election Codes	14,250	0	13,167	13,167	1,083
HAVA maintenance of effort	550,000	550,000	0	550,000	0
Reimbursement to counties					
for increased compensation to judges					
and other election officials	5,850,000	4,198,155	0	4,198,155	1,651,845
Completion of Phase II of the Census					
2010 Redistricting Program	350,000	153,460	98,666	252,126	97,874

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2009

Fourteen Months Ended August 31, 2009

P. A. 95-0734 ELECTIONS (continued)	Appropriations (Net after Transfers)	Expenditures Through 6/30/09	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
Additional State match requirement and interest on previously received HAVA funding	671,022	595,552	75,470	671,022	0
Reimbursing federal government for disallowed HAVA program expenditure	3,889	3,889	0	3,889	0
Reimbursing counties for election judges and other officials - early voting activities	2,875,000	2,471,630	0	2,471,630	403,370
Reimbursement and assistance to local election jurisdictions for ongoing support costs, and SBE maintenance of local election jurisdiction interfaces for the IVRS Statewide database	2,498,700	2,032,269	207,887	2,240,156	258,544
Payment of lump sums awards to county clerks, county recorders, and chief election clerks as compensation for additional duties required	806,000	5,414	800,265	805,679	321
Payment to election authorities for expenses in supplying voter registration tapes to the Board	20,250	0	0	0	20,250
Total	<u>\$ 15,506,121</u>	<u>\$ 11,742,663</u>	<u>\$ 1,199,877</u>	<u>\$ 12,942,540</u>	<u>\$ 2,563,581</u>
GENERAL COUNSEL					
Personal Services	\$ 237,025	\$ 192,081	\$ 0	\$ 192,081	\$ 44,944
Employee Retirement					
Contributions Paid by Employer	9,500	6,976	0	6,976	2,524
State Contributions to State					
Employees' Retirement System	40,535	40,441	0	40,441	94
State Contributions to Social Security	16,940	14,204	0	14,204	2,736
Contractual Services	85,500	23,369	8,991	32,360	53,140
Travel	9,785	4,777	198	4,975	4,810
Equipment	475	0	0	0	475
Total	<u>\$ 399,760</u>	<u>\$ 281,848</u>	<u>\$ 9,189</u>	<u>\$ 291,037</u>	<u>\$ 108,723</u>

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2009

Fourteen Months Ended August 31, 2009

	Appropriations (Net after Transfers)	Expenditures		Lapse Period	Total Expenditures	Balances Lapsed
		Through 6/30/09	7/01 - 8/31/09	Expenditures		
INFORMATION TECHNOLOGY						
Personal Services	\$ 391,305	\$ 360,312	\$ 0	\$ 0	\$ 360,312	\$ 30,993
Employee Retirement						
Contributions Paid by Employer	15,675	14,425	0	0	14,425	1,250
State Contributions to State						
Employees' Retirement System	82,790	75,908	0	0	75,908	6,882
State Contributions to Social Security	28,925	27,240	0	0	27,240	1,685
Contractual Services	250,765	141,238	68,286	0	209,524	41,241
Travel	11,020	5,422	0	0	5,422	5,598
Commodities	14,345	14,219	0	0	14,219	126
Printing	0	0	0	0	0	0
Equipment	150,325	75,786	71,808	0	147,594	2,731
Total	\$ 945,150	\$ 714,550	\$ 140,094	\$ 0	\$ 854,644	\$ 90,506
Total Fund 001	\$ 19,021,131	\$ 14,806,075	\$ 1,366,907	\$ 0	\$ 16,172,982	\$ 2,848,149
HELP ILLINOIS VOTE FUND - 206						
ELECTIONS						
Implementation of HAVA	\$ 21,700,000	\$ 4,919,906	\$ 78,183	\$ 0	\$ 4,998,089	\$ 16,701,911
For the statewide Voter Register System	4,700,000	2,222,191	359,835	0	2,582,026	2,117,974
For replacement of punch-card System	200,000	0	0	0	0	200,000
For Administrative Costs and						
Discretionary Grants	5,900,000	1,336,149	393	0	1,336,542	4,563,458
Total Fund 206	\$ 32,500,000	\$ 8,478,246	\$ 438,411	\$ 0	\$ 8,916,657	\$ 23,583,343
FEDERAL TRUST FUND - 647						
ELECTIONS						
EAC Data Collection Grant	\$ 2,000,000	\$ 432,810	\$ 553,148	\$ 0	\$ 985,958	\$ 1,014,042
Total Fund 647	\$ 2,000,000	\$ 432,810	\$ 553,148	\$ 0	\$ 985,958	\$ 1,014,042

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2009

Fourteen Months Ended August 31, 2009

P.A. 95-0734	Appropriations (Net after Transfers)	Expenditures Through 6/30/09	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
FISCAL YEAR 2009 BUDGET RELIEF - 678					
ELECTIONS					
Purpose of Preventing Layoffs	\$ 425,680	\$ 331,803	\$ 41,396	\$ 373,199	\$ 52,481
Total Fund 678	<u>\$ 425,680</u>	<u>\$ 331,803</u>	<u>\$ 41,396</u>	<u>\$ 373,199</u>	<u>\$ 52,481</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 53,946,811</u>	<u>\$ 24,048,934</u>	<u>\$ 2,399,862</u>	<u>\$ 26,448,796</u>	<u>\$ 27,498,015</u>

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2008

Fourteen Months Ended August 31, 2008

P.A. 95-0348	Appropriations (Net after Transfers)	Expenditures Through 6/30/08	Lapse Period Expenditures 7/01 - 8/31/08	Total Expenditures	Balances Lapsed
GENERAL REVENUE FUND - 001					
THE BOARD					
Contractual Services	\$ 19,000	\$ 15,829	\$ 209	\$ 16,038	\$ 2,962
Travel	19,100	12,805	0	12,805	6,295
Equipment	500	449	0	449	51
Total	<u>\$ 38,600</u>	<u>\$ 29,083</u>	<u>\$ 209</u>	<u>\$ 29,292</u>	<u>\$ 9,308</u>
ADMINISTRATION					
Personal Services	\$ 593,300	\$ 591,465	\$ 0	\$ 591,465	\$ 1,835
Employee Retirement					
Contributions Paid by Employer	23,100	22,865	0	22,865	235
State Contributions to State					
Employees' Retirement System	98,600	97,742	0	97,742	858
State Contributions to Social Security	43,100	42,450	0	42,450	650
Contractual Services	385,500	343,201	8,936	352,137	33,363
Travel	18,500	11,956	126	12,082	6,418
Commodities	16,400	11,835	555	12,390	4,010
Printing	10,600	6,259	0	6,259	4,341
Equipment	2,000	702	895	1,597	403
Telecommunications	92,400	78,789	6,810	85,599	6,801
Operation of Automotive Equipment	4,700	3,467	675	4,142	558
Total	<u>\$ 1,288,200</u>	<u>\$ 1,210,731</u>	<u>\$ 17,997</u>	<u>\$ 1,228,728</u>	<u>\$ 59,472</u>

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2008

Fourteen Months Ended August 31, 2008

	Appropriations (Net after Transfers)	Expenditures Through 6/30/08	Lapse Period Expenditures 7/01 - 8/31/08	Total Expenditures	Balances Lapsed
P.A. 95-0348					
CAMPAIGN FINANCING					
Personal Services	\$ 692,400	\$ 686,541	\$ 0	\$ 686,541	\$ 5,859
Employee Retirement					
Contributions Paid by Employer	27,700	27,405	0	27,405	295
State Contributions to State					
Employees' Retirement System	114,700	113,762	0	113,762	938
State Contributions to Social Security	53,100	49,768	0	49,768	3,332
Contractual Services	8,100	6,284	0	6,284	1,816
Travel	9,900	8,203	0	8,203	1,697
Printing	11,000	9,061	1,281	10,342	658
Equipment	30,000	0	29,522	29,522	478
Total	\$ 946,900	\$ 901,024	\$ 30,803	\$ 931,827	\$ 15,073
ELECTIONS					
Personal Services	\$ 1,422,300	\$ 1,320,496	\$ 0	\$ 1,320,496	\$ 101,804
Employee Retirement					
Contributions Paid by Employer	57,000	52,171	0	52,171	4,829
State Contributions to State					
Employees' Retirement System	235,500	218,324	0	218,324	17,176
State Contributions to Social Security	108,900	97,480	0	97,480	11,420
Contractual Services	22,400	8,356	0	8,356	14,044
Travel	43,600	30,963	234	31,197	12,403
Printing	22,200	13,341	0	13,341	8,859
Equipment	3,900	2,749	839	3,588	312
Purchase of Election codes	15,000	12,938	0	12,938	2,062
HAVA maintenance of effort	550,000	550,000	0	550,000	0

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2008

Fourteen Months Ended August 31, 2008

	Appropriations (Net after Transfers)	Expenditures Through 6/30/08	Lapse Period Expenditures 7/01 - 8/31/08	Total Expenditures	Balances Lapsed
P.A. 95-0348					
ELECTIONS (continued)					
Reimbursement to counties for increased compensation to judges and other election officials	1,450,000	1,346,775	0	1,346,775	103,225
Payment of lump sums awards to county clerks, county recorders, and chief election clerks as compensation for additional duties required	806,000	6,666	799,334	806,000	0
Payment to election authorities for expenses in supplying voter registration tapes to the Board	20,250	0	0	0	20,250
Total	<u>\$ 4,757,050</u>	<u>\$ 3,660,259</u>	<u>\$ 800,407</u>	<u>\$ 4,460,666</u>	<u>\$ 296,384</u>
GENERAL COUNSEL					
Personal Services	\$ 249,500	\$ 243,420	\$ 0	\$ 243,420	\$ 6,080
Employee Retirement					
Contributions Paid by Employer	10,000	9,739	0	9,739	261
State Contributions to State					
Employees' Retirement System	41,300	40,324	0	40,324	976
State Contributions to Social Security	19,200	18,195	0	18,195	1,005
Contractual Services	90,000	60,839	3,131	63,970	26,030
Travel	10,300	7,952	0	7,952	2,348
Equipment	500	0	0	0	500
Total	<u>\$ 420,800</u>	<u>\$ 380,469</u>	<u>\$ 3,131</u>	<u>\$ 383,600</u>	<u>\$ 37,200</u>

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2008

Fourteen Months Ended August 31, 2008

	Appropriations (Net after Transfers)	Expenditures Through 6/30/08	Lapse Period Expenditures 7/01 - 8/31/08	Total Expenditures	Balances Lapsed
P.A. 95-0348					
INFORMATION TECHNOLOGY					
Personal Services	\$ 411,900	\$ 394,945	\$ 0	\$ 394,945	\$ 16,955
Employee Retirement					
Contributions Paid by Employer	16,500	15,808	0	15,808	692
State Contributions to State					
Employees' Retirement System	68,200	65,448	0	65,448	2,752
State Contributions to Social Security	31,500	29,650	73	29,723	1,777
Contractual Services	279,800	232,863	4,970	237,833	41,967
Travel	11,600	6,101	0	6,101	5,499
Commodities	15,100	12,326	1,916	14,242	858
Printing	0	0	0	0	0
Equipment	103,500	81,100	16,358	97,458	6,042
Total	\$ 938,100	\$ 838,241	\$ 23,317	\$ 861,558	\$ 76,542
Total Fund 001	\$ 8,389,650	\$ 7,019,807	\$ 875,864	\$ 7,895,671	\$ 493,979
HELP ILLINOIS VOTE FUND - 206					
ELECTIONS					
Implementation of HAVA	\$ 42,250,000	\$ 3,797,486	\$ 769,586	\$ 4,567,072	\$ 37,682,928
For the state-wide Voter Registration System	6,600,000	1,714,108	213,066	1,927,174	4,672,826
For replacement of punch-card system	4,250,000	0	0	0	4,250,000
For Administrative Costs and					
Discretionary Grants	5,700,000	704,018	2,599	706,617	4,993,383
Total Fund 206	\$ 58,800,000	\$ 6,215,612	\$ 985,251	\$ 7,200,863	\$ 51,599,137
GRAND TOTAL - ALL FUNDS	\$ 67,189,650	\$ 13,235,419	\$ 1,861,115	\$ 15,096,534	\$ 52,093,116

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	<u>FISCAL YEAR</u>		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A.94-0798
General Revenue Fund - 001			
Appropriations (net after transfers)	\$ 19,021,131	\$ 8,389,650	\$ 10,501,450
THE BOARD			
Contractual Services	\$ 15,171	\$ 16,038	\$ 15,679
Travel	12,268	12,805	16,427
Equipment	400	449	364
Total Board	\$ 27,839	\$ 29,292	\$ 32,470
ADMINISTRATION			
Personal Services	\$ 517,375	\$ 591,465	\$ 535,819
Employee Retirement			
Contributions Paid by Employer	19,286	22,865	21,316
State Contributions to State			
Employees' Retirement System	106,467	97,742	61,900
State Contributions to Social Security	36,906	42,450	38,455
Contractual Services	353,785	352,137	345,671
Travel	9,557	12,082	13,525
Commodities	13,481	12,390	10,274
Printing	8,976	6,259	7,797
Equipment	1,766	1,597	589
Telecommunications	100,613	85,599	94,382
Operation of Automotive Equipment	2,940	4,142	3,326
Total Administration	\$ 1,171,152	\$ 1,228,728	\$ 1,133,054
CAMPAIGN FINANCING			
Personal Services	\$ 650,686	\$ 686,541	\$ 650,842
Employee Retirement			
Contributions Paid by Employer	26,042	27,405	23,951
State Contributions to State			
Employees' Retirement System	137,039	113,762	75,055
State Contributions to Social Security	47,131	49,768	47,501
Contractual Services	5,243	6,284	5,541
Travel	5,876	8,203	5,731
Printing	10,407	10,342	7,840
Equipment	3,346	29,522	3,190
Total Campaign Financing	\$ 885,770	\$ 931,827	\$ 819,651

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	<u>FISCAL YEAR</u>		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A.94-0798
ELECTIONS			
Personal Services	\$ 1,260,654	\$ 1,320,496	\$ 1,243,655
Employee Retirement			
Contributions Paid by Employer	49,289	52,171	48,120
State Contributions to State			
Employees' Retirement System	265,414	218,324	143,200
State Contributions to Social Security	92,669	97,480	91,468
Contractual Services	12,139	8,356	12,138
Travel	34,269	31,197	43,334
Printing	19,095	13,341	25,415
Equipment	3,187	3,588	4,555
Purchase of Election Codes	13,167	12,938	13,437
HAVA maintenance of effort	550,000	550,000	550,000
Reimbursement to counties for increased compensation to judges and other election officials	4,198,155	1,346,775	3,310,949
Completion of Phase II of the Census 2010 Redistricting Program	252,126	0	0
Additional State match requirement and interest on previously received HAVA funding	671,022	0	0
Reimbursing federal government for disallowed HAVA program expenditure	3,889	0	0
Reimbursing counties for election judges and other officials - early voting activities	2,471,630	0	0
Reimbursement and assistance to local election jurisdictions for ongoing support costs, and SBE maintenance of local election jurisdiction interfaces for the IVRS Statewide database	2,240,156	0	0
Payment of lump sums awards to county clerks, county recorders, and chief election clerks as compensation for additional duties required	805,679	806,000	805,911
Payment to election authorities for expenses in supplying voter registration tapes to the Board	0	0	18,887
Total Elections	<u>\$ 12,942,540</u>	<u>\$ 4,460,666</u>	<u>\$ 6,311,069</u>
GENERAL COUNSEL			
Personal Services	\$ 192,081	\$ 243,420	\$ 231,881
Employee Retirement			
Contributions Paid by Employer	6,976	9,739	9,277
State Contributions to State			
Employees' Retirement System	40,441	40,324	26,730
State Contributions to Social Security	14,204	18,195	17,321
Contractual Services	32,360	63,970	50,783
Travel	4,975	7,952	8,571
Equipment	0	0	0
Total General Counsel	<u>\$ 291,037</u>	<u>\$ 383,600</u>	<u>\$ 344,563</u>

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	<u>FISCAL YEAR</u>		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A.94-0798
INFORMATION TECHNOLOGY			
Personal Services	\$ 360,312	\$ 394,945	\$ 406,067
Employee Retirement			
Contributions Paid by Employer	14,425	15,808	16,218
State Contributions to State			
Employees' Retirement System	75,908	65,448	46,809
State Contributions to Social Security	27,240	29,723	34,707
Contractual Services	209,524	237,833	219,330
Travel	5,422	6,101	8,982
Commodities	14,219	14,242	14,132
Printing	0	0	0
Equipment	147,594	97,458	98,943
Total Information Technology	<u>\$ 854,644</u>	<u>\$ 861,558</u>	<u>\$ 845,188</u>
Total Expenditures, Fund 001	<u>\$ 16,172,982</u>	<u>\$ 7,895,671</u>	<u>\$ 9,485,995</u>
Lapsed Balances	<u>\$ 2,848,149</u>	<u>\$ 493,979</u>	<u>\$ 1,015,455</u>
HELP ILLINOIS VOTE FUND - 206			
Appropriations (net after transfers)	\$ 32,500,000	\$ 58,800,000	\$ 107,800,000
ELECTIONS			
Implementation of HAVA	4,998,089	4,567,072	29,964,587
For the statewide Voter Register System	2,582,026	1,927,174	1,729,366
For replacement of punch-card system	0	0	4,113,273
For Administrative Costs and			
Discretionary Grants	1,336,542	706,617	2,770,427
Total Expenditures, Fund 206	<u>\$ 8,916,657</u>	<u>\$ 7,200,863</u>	<u>\$ 38,577,653</u>
Lapsed Balances	<u>\$ 23,583,343</u>	<u>\$ 51,599,137</u>	<u>\$ 69,222,347</u>
VOTERS' GUIDE FUND - 266			
Appropriations (net after transfers)	\$ 0	\$ 0	\$ 150,000
ELECTIONS			
Operations	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures, Fund 266	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Lapsed Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>
FEDERAL TRUST FUND - 647			
Appropriations (net after transfers)	\$ 2,000,000	\$ 0	\$ 0
ELECTIONS			
EAC Data Collection Grant	<u>985,958</u>	<u>0</u>	<u>0</u>
Total Expenditures, Fund 647	<u>\$ 985,958</u>	<u>\$ 0</u>	<u>\$ 0</u>
Lapsed Balances	<u>\$ 1,014,042</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	<u>FISCAL YEAR</u>		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A.94-0798
FISCAL YEAR 2009 BUDGET RELIEF - 678			
Appropriations (net after transfers)	\$ 425,680	\$ 0	\$ 0
ELECTIONS			
Purpose of Preventing Layoffs	373,199	0	0
Total Expenditures, Fund 678	<u>\$ 373,199</u>	<u>\$ 0</u>	<u>\$ 0</u>
Lapsed Balances	<u>\$ 52,481</u>	<u>\$ 0</u>	<u>\$ 0</u>
AGENCY TOTAL APPROPRIATIONS	\$ 53,946,811	\$ 67,189,650	\$ 118,451,450
AGENCY TOTAL EXPENDITURES	\$ 26,448,796	\$ 15,096,534	\$ 48,063,648
AGENCY TOTAL LAPSED BALANCES	\$ 27,498,015	\$ 52,093,116	\$ 70,387,802
STATE OFFICERS' SALARY			
State Officer Appropriations	\$ 332,100	\$ 320,074	\$ 295,600
State Officer Expenditures	<u>\$ 331,870</u>	<u>\$ 320,004</u>	<u>\$ 295,401</u>
Lapsed Balances	<u>\$ 230</u>	<u>\$ 70</u>	<u>\$ 199</u>

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2009

	Total	Buildings and Building Improvements	Equipment
Balance at July 1, 2007	\$ 1,436,736	\$ 240,502	\$ 1,196,234
Additions	222,852	0	222,852
Deletions	0	0	0
Net Transfers	<u>(13,588)</u>	<u>0</u>	<u>(13,588)</u>
Balance at June 30, 2008	<u>\$ 1,646,000</u>	<u>\$ 240,502</u>	<u>\$ 1,405,498</u>
Balance at July 1, 2008	\$ 1,646,000	\$ 240,502	\$ 1,405,498
Additions	462,691	0	462,691
Deletions	(1,018)	0	(1,018)
Net Transfers	<u>(82,773)</u>	<u>0</u>	<u>(82,773)</u>
Balance at June 30, 2009	<u>\$ 2,024,900</u>	<u>\$ 240,502</u>	<u>\$ 1,784,398</u>

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

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

<u>General Revenue Fund - 001</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Sale of Voter Information Tapes	\$ 14,480	\$ 55,232	\$ 47,735
Sale of Petition Copies	5,658	29,090	4,437
Penalties Imposed by the Board	120,699	155,799	87,390
Miscellaneous	<u>1,165,674</u>	<u>280,147</u>	<u>5,488</u>
Total - Fund 001	<u>\$ 1,306,511</u>	<u>\$ 520,268</u>	<u>\$ 145,050</u>
<u>Help Illinois Vote Fund - 206</u>			
Help America Vote Act	\$ 608,895	\$ 66,914	\$ 142,864
Interest	481,786	1,259,391	2,642,708
Penalties Imposed by the Board	377	64,742	0
State Match	341,749	0	0
Prior Year Refunds	<u>0</u>	<u>0</u>	<u>758,108</u>
Total - Fund 206	<u>\$ 1,432,807</u>	<u>\$ 1,391,047</u>	<u>\$ 3,543,680</u>
<u>Voters' Guide Fund - 266</u>			
Sale of Voters' Guides	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,200</u>
Total - Fund 266	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,200</u>
<u>State Board of Elections Federal Trust Fund - 647</u>			
Interest	\$ 4,348	\$ 0	\$ 0
Data Collection Grant	<u>1,078,813</u>	<u>0</u>	<u>0</u>
Total - Fund 647	<u>\$ 1,083,161</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL RECEIPTS – ALL FUNDS	<u>\$ 3,822,479</u>	<u>\$ 1,911,315</u>	<u>\$ 3,692,930</u>

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO STATE COMPTROLLER**
For the Fiscal Years Ended June 30,

General Revenue Fund – 001

	2009	2008
Receipts per Department Records	\$ 1,306,511	\$ 520,268
Add: Deposits in Transit, Beginning of Year	1,295	1,025
Less: Deposits in Transit, End of Year	1,987	1,295
Deposits Recorded by the Comptroller	\$ 1,305,819	\$ 519,998

Help Illinois Vote Fund – 206

Receipts and Interest per Department Records	\$ 1,432,807	\$ 1,391,047
Add: Deposits in Transit, Beginning of Year		
Receipts	0	0
Interest	0	0
Less: Deposits in Transit, End of Year		
Receipts	0	0
Interest	481,786	1,259,391
Deposits Recorded by the Comptroller	\$ 951,021	\$ 131,656

Voters' Guide Fund - 266

Receipts and Interest per Department Records	\$ 0	\$ 0
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	0	0
Deposits Recorded by the Comptroller	\$ 0	\$ 0

State Board of Elections Federal Trust Fund - 647*

Receipts per Department Records	\$ 1,083,161	\$ 0
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	4,348	0
Deposits Recorded by the Comptroller	\$ 1,078,813	\$ 0

* State Board of Elections Federal Trust Fund (647) was established in FY09.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2009

General Revenue Fund (001)

CAMPAIGN FINANCING

State Contribution to State Employees' Retirement System

State contribution to State Employees' Retirement System expenditures increased during Fiscal Year 2009 due to the required contribution percentage increasing from 16.561% in Fiscal Year 2008 to 21.049% in Fiscal Year 2009.

Equipment

Equipment expenditures decreased during Fiscal Year 2009 due to the purchase of the cubicle cluster during Fiscal Year 2008, totaling \$29,522. This purchase was not repeated during Fiscal Year 2009.

ELECTIONS

State Contribution to State Employees' Retirement System

State contribution to State Employees' Retirement System expenditures increased during Fiscal Year 2009 due to the required contribution percentage increasing from 16.561% in Fiscal Year 2008 to 21.049% in Fiscal Year 2009.

For reimbursement to counties for increased compensation to judges and other election officials

The increase in reimbursements to counties for increased compensation to judges and other election officials was due to having only one reimbursable election scheduled for Fiscal Year 2008 versus three reimbursable elections scheduled for Fiscal Year 2009. In addition, the General Assembly mandated an increase in the per-judge reimbursement rate from \$25 per judge to \$45 per judge (for qualifying jurisdictions), taking effect during Fiscal Year 2009.

Completion of Phase II of the Census 2010 Redistricting Program

The increase in completion of Phase II of the Census 2010 Redistricting Program expenditures was due to a new appropriation in Fiscal Year 2009 for costs related to the legislative redistricting process. This process occurs once every 10 years.

Additional State match requirement and interest on previously received HAVA funding

The increase in additional State match requirement and interest on previously received HAVA funding was due to a one time supplemental appropriation to cover State shortfalls in initial State match funding and interest for the federal HAVA program.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2009 (CONTINUED)

General Revenue Fund (001), continued

ELECTIONS, continued

Reimbursing counties for election judges and other officials – early voting activities

The increase in reimbursing counties for election judges and other officials – early voting activities, was due to a new appropriation for Fiscal Year 2009 to provide assistance to local election jurisdictions to support costs of administering the local early voting election process prior to major statewide elections.

Reimbursement and assistance to local election jurisdictions for ongoing support costs, and SBE maintenance of local election jurisdiction interfaces for the IVRS Statewide database

The increase was due to a new appropriation in Fiscal Year 2009 to support the operations of the newly implemented electronic Illinois Voter Registration System (IVRS) Statewide voter registration database. The appropriation also provided funding to local election jurisdictions to maintain electronic data interfaces between local jurisdiction systems and the IVRS database.

GENERAL COUNSEL

Personal Services

The decrease in personal services expenditures was due to vacancies in the Legal Division during Fiscal Year 2009, as well as significant cuts in Fiscal Year 2009 personal services appropriations for the Legal Division.

Contractual Services

The decrease in contractual services was due to a candidate petition filing being held in Fiscal Year 2008 and not in Fiscal Year 2009.

INFORMATION TECHNOLOGY

Equipment

The increase in equipment expenditures was due to purchases for the development of the CMS co-location backup hardware project at the CMS Data Center.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2009 (CONTINUED)

Help Illinois Vote Fund (206)

ELECTIONS

For the Statewide Voter Registration System

The increase in statewide voter registration system expenditures was due to the completion and initial start-up of the IVRS Statewide voter registration database in Fiscal Year 2009. The increase was also due to payments of HAVA indirect cost allocation plan refunds for State costs charged to the federal HAVA project.

For Administrative Costs and Discretionary Grants

The increase in administrative costs and discretionary grants expenditures was due to substantial disbursement of available Voting Assistance for Individuals with Disabilities (VAID) grants to local election jurisdictions during Fiscal Year 2009.

Federal Trust Fund (647)

ELECTIONS

EAC Data Collection Grant

The increase in Election Assistance Commission (EAC) collection grant expenditures was due to a new appropriation for the operations of the EAC during Fiscal Year 2009.

Budget Relief Fund (678)

ELECTIONS

Purpose of Preventing Layoffs

The increase in purpose of preventing layoffs expenditures was due to a one time appropriation to support basic operations of the Agency to prevent layoffs during Fiscal Year 2009.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2008

General Revenue Fund (001)

ADMINISTRATION

State Contribution to State Employees' Retirement System

State contribution to State Employees' Retirement System expenditures increased during Fiscal Year 2008 due to the required contribution percentage increasing from 11.525% in Fiscal Year 2007 to 16.561% in Fiscal Year 2008.

CAMPAIGN FINANCING

State Contribution to State Employees' Retirement System

State contribution to State Employees' Retirement System expenditures increased during Fiscal Year 2008 due to the required contribution percentage increasing from 11.525% in Fiscal Year 2007 to 16.561% in Fiscal Year 2008.

Equipment

Equipment expenditures increased during Fiscal Year 2008 due to the purchase of a cubicle cluster, totaling \$29,522, to house new agency employees to operate the new electronic statewide voter registration system database.

ELECTIONS

State Contribution to State Employees' Retirement System

State contribution to State Employees' Retirement System expenditures increased during Fiscal Year 2008 due to the required contribution percentage increasing from 11.525% in Fiscal Year 2007 to 16.561% in Fiscal Year 2008.

For reimbursement to counties for increased compensation to judges and other election officials

The decrease in reimbursements to counties for increased compensation to judges and other election officials was due to having only one reimbursable election scheduled for Fiscal Year 2008 versus three reimbursable elections scheduled for Fiscal Year 2007.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2008 (CONTINUED)

Help Illinois Vote Fund (206)

ELECTIONS

Implementation of HAVA

The decrease in the implementation of HAVA expenditures was due to the completion of major program disbursements to sub-recipients in Fiscal Year 2007 and prior fiscal years resulting in the decline of Federal program funds available for distribution in Fiscal Year 2008.

For Replacement of Punch-Card System

The decrease in replacement of punch-card system expenditures was due to the completion of Federal Punch-Card Replacement grant money distribution to local election jurisdictions in Fiscal Year 2007.

For Administrative Costs and Discretionary Grants

The decrease in administrative costs and discretionary grants expenditures was due to significant completion of HAVA Discretionary funds program disbursements to sub-recipients in Fiscal Year 2007 and prior fiscal years resulting in the decline of Federal program funds available for distribution in Fiscal Year 2008.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2009 AND 2008

General Revenue Fund (001)

Sale of Voter Information Tapes

The decrease in FY09 was due to the implementation of statewide Illinois Voter Registration System (IVRS), which allowed voter information to be distributed at a lesser cost. In addition, FY08 was a major election year resulting in more voter information data requests.

Sale of Petition Copies

The decrease in FY09 was due to the biennial cycle of the General Election. The sale of petition copies typically increases in even years and decreases in odd years due to the timing of the General Elections.

Penalties Imposed by the Board

The decrease in FY09 was due to fewer penalties imposed and collected by the Board.

Miscellaneous

The increase in FY09 was due to the receipt of indirect cost allocation reimbursements for Help American Vote Act (HAVA) activities in FY08 (one year) and FY09 (two years). FY04 reimbursements were received in FY08. FY05 and FY06 reimbursements were received in FY09. The delay on the receipt of indirect cost allocation reimbursements for HAVA was primarily due to the delay on the forming and functioning of the federal administering agency (EAC-Election Assistance Commission (Commission)) to evaluate and approve indirect cost reimbursements. Therefore, annual fiscal year indirect cost reimbursements could not be formally submitted to the Commission until the guidelines for review and the first plan was finally approved.

Help Illinois Vote Fund (206)

Help America Vote Act

The receipts were for Voter Assistance for Individuals with Disabilities (VAID) program grants. The increase in FY09 was due to three elections being scheduled in FY09 while there was one election scheduled in FY08.

Interest

The decrease in FY09 was due to ongoing disbursement of HAVA funds, which resulted in a lesser balance for earning Treasurer interest.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2009 AND 2008 (CONTINUED)

Help Illinois Vote Fund (206), continued

Penalties Imposed by the Board

The decrease in FY09 was due to the one-time interest penalty assessments to a small number of sub-recipients who did not use funds in a timely manner in FY08, which did not occur again in FY09.

State Match

The increase in FY09 was due to the one-time receipt of previously underfunded HAVA State Match and related interest penalties for previously received HAVA requirement funds.

Federal Trust Fund (647)

EAC Data Collection Grant

The increase was due to FY09 being the first year of limited term of the EAC Data Collection Grant Federal program. The program will conclude in FY10.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2009

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2008 AND 2007

General Revenue Fund (001)

Sale of Petition Copies

The increase in FY08 was due to the biennial cycle of the General Election. The sale of petition copies typically increases in even years and decreases in odd years due to the timing of the General Elections.

Penalties Imposed by the Board

The increase in FY08 was due to increased penalty assessment levies and collection of large amount penalty assessments.

Miscellaneous

The increase in FY08 was due to the receipt of indirect cost allocation reimbursements for HAVA activities in FY08. FY04 reimbursements were received in FY08. The delay on the receipt of indirect cost allocation reimbursements for HAVA was primarily due to the delay on the forming and functioning of the federal administering agency (EAC-Election Assistance Commission (Commission)) to evaluate and approve indirect cost reimbursements. Therefore, annual fiscal year indirect cost reimbursements could not be formally submitted to the Commission until the guidelines for review and the first plan was finally approved.

Help Illinois Vote Fund (206)

Prior Year Refunds

Prior year refunds were for unspent HAVA grants. The decrease in FY08 was related to the decrease in HAVA grant disbursement activities.

Help America Vote Act

The receipts were for VAID program grants. The decrease in FY08 was due to one election being scheduled in FY08 while there were three elections scheduled in FY07.

Interest

The decrease in FY08 was due to ongoing disbursement of HAVA funds, which resulted in a lesser balance for earning Treasurer interest.

Penalties Imposed by the Board

The increase in FY08 was due to the one-time interest penalty assessments to a small number of sub-recipients who did not use funds in a timely manner.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2009

FISCAL YEAR 2009

General Revenue Fund (001)

ELECTIONS

Completion of Phase II of the Census 2010 Redistricting Program

Expenditures totaling \$98,666 were due to services provided prior to June 30 for the 2010 redistricting program, but the related invoices were not received and paid for until the lapse period.

For payment of lump sums awards to county clerks, county recorders, and chief election clerks as compensation for additional duties

Lump sum expenditures totaling \$800,265 were paid during the lapse period for county clerk stipends that are issued to county clerk and recorders on record as of June 30 of the current fiscal year. As a result, expenditures of this nature generally fall during the lapse period.

INFORMATION TECHNOLOGY

Contractual Services

Expenditures totaling \$68,286 were due to contractor fees and staff training prior to June 30, but the related invoices were not received and paid for until the lapse period.

Equipment

Expenditures totaling \$71,808 were due to server purchases prior to June 30 for relating the IT server virtualization and CMS co-location projects. The related invoices were not received and paid for until the lapse period.

Federal Trust Fund (647)

ELECTIONS

EAC Data Collection Grant

Expenditures totaling \$553,148 were due to contractual services provided prior to June 30, but the related invoices were not received and paid for until the lapse period.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2009

FISCAL YEAR 2008

General Revenue Fund (001)

CAMPAIGN FINANCING

Equipment

The lapse period expenditure, totaling \$29,522, was due to the purchase of a cubicle cluster that was approved prior to June 30, but the related invoice was not received and paid until the lapse period.

ELECTIONS

For payment of lump sums awards to county clerks, county recorders, and chief election clerks as compensation for additional duties

Lump sum expenditures totaling \$799,334 were paid during the lapse period for county clerk stipends that are issued to county clerk and recorders on record as of June 30 of the current fiscal year. As a result, expenditures of this nature generally fall during the lapse period.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

Functions and Planning Program

FUNCTIONS

In 1973, the 78th General Assembly established the State Board of Elections (Board), which implemented Article III, Section 5 of the Illinois Constitution. The Board is responsible for general supervision over the administration of the registration and election laws throughout the State, which are contained in 10 ILCS 5/et. seq. The Board serves as the central authority for all election laws, information and procedures in Illinois.

Elections are administered locally by that county or city's responsible election authorities. The Board works closely with these election authorities to assure that elections are conducted in accordance with Illinois law. In addition, the Board is in the process of simplifying election procedures and bringing uniformity to the election process.

The Board also supervises the administration of the Disclosure of Campaign Contributions and Expenditures Act, which requires the disclosure of certain campaign contributions and expenditures. As required by law, candidates and committees complete various reports and forms, which contain financial information and submit them to the Board for audit and review. These disclosure statements are available for public inspection. If suspected violations of the Campaign Finance Act occur, the Board is authorized to hold hearings, levy fines and convey evidence of wrongdoing to local prosecutors.

The Board of Elections also maintains a research library, which includes abstracts of primary and general elections, precinct maps and poll lists. The library is to be open to the public during regular business hours.

Two divisions of the Board are responsible for numerous election-related publications. The Elections Division publishes the Board's election calendar, composes uniform forms approved by the Board, and responds to public and election authority inquiries concerning election law provisions. The Campaign Financing Division publications include instruction for candidates and pamphlets explaining the filing requirements of the Illinois Campaign Financing Act.

With the passage of the Help America Vote Act of 2002 (HAVA) in October of 2002, the Board is responsible for ensuring the provisions of HAVA are implemented in a proper and timely fashion. Illinois legislation was passed and signed by the Governor to implement provisions under the Help America Vote Act of 2002 on August 21, 2003.

Public Act 93-0574 established the Help Illinois Vote Act fund so that Illinois could receive federal funds; establish new criteria in the Election Code for provisional voting; provide for the definition of a vote for punch card systems, optical scan systems and the Populex system; and authorize the use of direct recording electronic voting systems in Illinois.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

Functions and Planning Program (continued)

PLANNING

The Board has adopted a two-year planning program, which lists all of the functions and activities to be performed by the Board during the period. The majority of the goals and objectives established by the Board are concerned with implementing the provisions of the Illinois Election Code and the HAVA of 2002. The remaining goals and objectives consist of programs and activities that will enhance the efficiency of the Board, such as employee training seminars and public awareness programs.

For implementation of HAVA, a State Plan was developed through a committee of appropriate individuals (State Planning Committee), including the chief election officials of the two most populous jurisdictions, other election officials, stakeholders (such as representatives of groups of individuals with disabilities) and other citizens as well as the Chief Election Official (Executive Director of the State Board of Elections).

The State Plan outlines how the State will distribute and monitor the monies received and how the State is meeting or will meet the requirements of HAVA. The Chief Election Official is responsible for updating the State Plan every year by October 25th of that year. In addition, the Chief Election Official will conduct meetings with the HAVA State Planning Committee and its task forces as necessary to discuss the progress and objectives of the State Plan.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
AVERAGE NUMBER OF EMPLOYEES
For the Two Years Ended June 30, 2009

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees, by division, for the Fiscal Years ended June 30,

<u>Division</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Administrative Services	16	17	10
Campaign Financing	14	15	15
Elections Operations	24	21	27
Information Technology	8	6	7
General Counsel	<u>4</u>	<u>4</u>	<u>4</u>
Total average full-time employees	<u>66</u>	<u>63</u>	<u>63</u>

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)
For the Two Years Ended June 30, 2009

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The State Board of Elections (Board) consists of several functional areas/divisions that perform the operational functions of the agency. One of the primary divisions that assists the Board in carrying out its mandated operations is the Election Division.

Election Division:

The Election Division is primarily responsible for the administration of the candidate petition filing process, administration of objections filed against a candidate's nominating petitions, and certification of ballots. Following are output indicators relating to the Election Division:

<u>Output Indicators</u>	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
• Number of election publications requested in reporting period	4,700	6,187	6,865
• Number of election judge schools requested by local election jurisdictions	104	111	166
• Number of county voting systems available for pre-test in reporting period	7	3	12
• Number of election jurisdictions submitting voter registration database files	110	110	491
• Number of nominating petitions filed in reporting period	101	1,750	78
• Number of petition objections filed in reporting period	5	213	13
• Number of petition copy requests received in reporting period	54	767	8

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)
For the Two Years Ended June 30, 2009

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (continued)

Campaign Financing Division:

The Campaign Financing Division oversees the submission of required campaign disclosure reports by applicable campaign committees and related groups, performs required disclosure reports, and administers corrective action to those entities found in noncompliance. In addition, this division reviews and approves raffle applications from political committees and other related entities for fund-raising programs.

<u>Output Indicators</u>	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
• Number of semi-annual campaign disclosure reports required to be filed during period (estimated)	7,500	7,200	7,000
• Number of candidates for public office that qualify as political committees	2,283	2,202	1,931
• Number of organizations that qualify as political action committees	498	511	497
• Number of organizations that qualify as party organizations	658	675	654
• Number of organizations that qualify as miscellaneous organizations	889	420	409
• Number of raffle applications submitted for approval by political committees	825	720	686
• Number of outside complaints filed with the State Board of Elections	29	5	49
• Number of raffle applications approved	768	710	581
• Number of financial disclosure reports reviewed by operations staff	19,268	11,965	20,159
• Number of report amendments filed pursuant to the operational review process	1,476	1,462	1,362