

STATE OF ILLINOIS
COURT OF CLAIMS

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2005

Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	1
Management Assertion Letter	2
Compliance Report	
Summary	4
Auditors' Reports	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	6
Schedule of Findings	
Current Findings – State	9
Prior Findings Not Repeated – State	16
Supplementary Information for State Compliance Purposes	
Summary	17
Fiscal Schedules and Analysis	
Schedule of Expenditures of Federal Awards	18
Notes to the Schedule of Expenditures of Federal Awards	20
Schedule of Appropriations, Expenditures and Lapsed Balances	21
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	33
Schedule of Changes in State Property	35
Comparative Schedule of Cash Receipts	36
Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	37
Analysis of Significant Variations in Expenditures	38
Analysis of Significant Variations in Receipts	40
Analysis of Significant Lapse Period Spending	41
Analysis of Accounts Receivable	42
Analysis of Operations	
Agency Functions and Planning Program	43
Average Number of Employees	45
Service Efforts and Accomplishments (Not Examined)	46

AGENCY OFFICIALS

COURT OF CLAIMS

Court of Claims

Chief Justice	Honorable Robert Sprague
Court Administrator	Mr. Matthew Finnell
Deputy Administrator	Mr. William Kline
Staff Counsel (Current)	Mr. Michael Mathis
Staff Counsel (Through 8/31/04)	Mr. Chad Fornoff

Secretary of State

Director and Deputy Clerk	Ms. Delores Martin
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Agency offices are located at:

630 South College
Springfield, IL 62756

100 West Randolph Suite 10
Chicago, IL 60601



STATE OF ILLINOIS

COURT OF CLAIMS

E.C. Ortiz & Co., LLP
Certified Public Accountants
333 S. Des Plaines
Chicago, Illinois 60661

October 12, 2005

Ladies and Gentlemen:

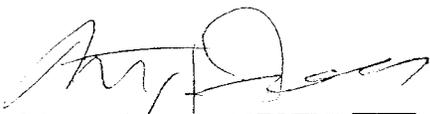
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the State of Illinois-Court of Claims (Court). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Court's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2004, the Court has materially complied with the assertions below.

- A. The Court 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 Court 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 Court 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 Court are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

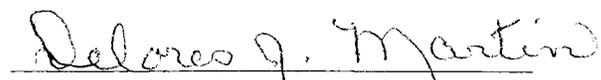
- E. The money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

State of Illinois-Court of Claims


Matthew Finnell, Administrator


Bill Kline, Deputy Administrator


Delores Martin, Director & Deputy Clerk

COMPLIANCE REPORT

SUMMARY

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

AUDITORS' REPORTS

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	3	3
Repeated findings	1	2
Prior recommendations implemented or not repeated	2	1

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
05-1	9	Management's failure to address known deficiencies over personal services
05-2	11	Inadequate control over part time employees
05-3	14	Inadequate procedures in reconciling receipts records with the Comptrollers report

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

05-4	16	Untimely deposit of receipts
05-5	16	Inaccurate reporting of fixed assets

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on December 29, 2005. Attending were:

Court of Claims

Matthew Finnell, Court Administrator
William Kline, Deputy Administrator
Michael Mathis, Staff Counsel

Office of the Auditor General

Lisa Warden, Manager

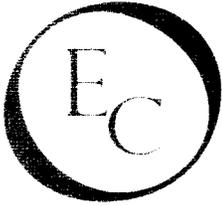
Secretary of State

Delores Martin, Director and Deputy Clerk

E.C. Ortiz & Co., LLP

Edilberto Ortiz, Partner
Marites Sy, Manager

Court of Claims' responses to the recommendations were provided by Matthew Finnell in a letter dated January 10, 2006. The Deputy Clerk's responses to the recommendations were provided by Delores Martin in a letter dated January 9, 2006.



E.C. CORTIZ & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined State of Illinois – Court of Claim’s compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of State of Illinois – Court of Claims is responsible for compliance with these requirements. Our responsibility is to express an opinion on State of Illinois Court of Claim’s compliance based on our examination.

- A. The State of Illinois – Court of Claims 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 – Court of Claims 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 – Court of Claims has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois – Court of Claims 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 – Court of Claims on behalf of the State or held in trust by the State of Illinois – Court of Claims have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about State of Illinois – Court of Claim’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on State of Illinois – Court of Claim’s compliance with specified requirements.

In our opinion, State of Illinois – Court of Claims complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of State findings as findings 05-1, 05-2, 05-3.

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

Internal Control

The management of the State of Illinois – Court of Claims is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the State of Illinois – Court of Claim’s internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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 State findings as findings 05-1, 05-2, and 05-3.

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

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 2005 and the 2004 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 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

E. C. Ortiz & Co., LLP
E. C. ORTIZ & CO., LLP

October 12, 2005

CURRENT FINDINGS – STATE

05-1. Finding (Management failure to fully address known deficiencies over Personal Services)

The Court of Claims' (Court) management did not fully address known deficiencies over personal services despite recurring findings over the years as follows:

- The Court did not maintain official and complete attendance records, including the amount of sick and vacation leave used or accrued leave balances, for three of five (60%) employees during fiscal year 2005 and 2004. The total salaries paid to these employees were \$126,158 and \$170,180 for fiscal years 2005 and 2004, respectively. One of these employees left the agency on 8/31/04 and the leave time balance of 103 days from the employees' own unofficial record was transferred to another State Agency. The Court began maintaining official leave records for a second employee starting 1/1/05, however, the beginning leave time balance of 292 days was also carried forward from the employees' own unofficial leave records. No attendance records were kept for the third employee during fiscal year 2004 and 2005. Further, attendance and payroll records could not be properly reconciled to ensure employees were not paid for unearned leave time due to the lack of complete employee leave records. In addition, the Court did not prepare and submit the FY05 and FY04 Compensated Absences (SCO-580) report to the Comptroller's Office.

The State Records Act (5 ILCS 160/8) requires the head of each agency ensure records are prepared and maintained which contain documentation of the agency's essential transactions. In addition, Court Personnel Rules (4-50) require maintenance of accurate daily attendance records. Statewide Accounting Management System Manual (SAMS) procedure 27.20.80, page 1 requires agencies to report compensated absence information to the Comptroller's Office annually. In addition, Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system or systems of internal fiscal and administrative controls. The FCIAA questionnaire, section 2A, requires each agency to promptly correct weaknesses in internal controls identified by external audits.

Failure to maintain complete attendance records and reconcile accrued leave balances to payroll expenditures increases the risk that the Court could pay for services not rendered by its employees. SCO-580 reports are necessary to ensure the accuracy of Statewide financial reporting of compensated absences.

- The Court did not conduct or document performance evaluations of five full-time employees.

The Court's Personnel Rules (2-70) state that, "Performance records shall include an evaluation of employee performance prepared by the Chief Justice or his designee on forms and at times prescribed by the Chief Justice." Good business practices require

evaluations be performed on employees within consistent time periods, usually not exceeding one year.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions.

Management stated that weaknesses noted above were due to higher priorities. (Finding Code No. 05-1, 03-1, 01-1, 99-4)

Recommendation

We recommend the Court strengthen controls over personal services. Specifically, we recommend the Court:

- Timely prepare and maintain all attendance records, including records of leave time taken and accrued employee leave balances.
- Routinely compare accrued leave balances to payroll expenditures to ensure employees are not compensated for unearned time.
- Annually prepare and submit the SCO-580 report to the Comptroller's Office.
- Conduct and document annual performance evaluations of all full-time employees.

Court of Claims' Response

The court generally agrees with the finding and concurs in the recommendation. Before the audit was concluded the Court believes it brought the records of four of its five employees in compliance. The Court has a plan for bringing the remaining employee's records into compliance with the recommendation and expects to have it done during the next several weeks. Once all of the employees' records are brought into compliance then the Court will be able to provide a complete and accurate year end accruals for the SCO-580 report to the Comptroller's Office.

As for the performance evaluations, one must keep in mind that the agency is extremely small personnel-wise and thus issues can be resolved as they arise. Moreover, historically budget limitations did not allow the Court to base upward salary adjustments on performance. However, the Court is presently preparing evaluation forms and expects to have the evaluations done in the next few weeks.

Deputy Clerk's Response

Not applicable.

05-2. Finding (Inadequate control over part time employees)

The Court did not have adequate controls over part time employees designated to work from various locations.

For fiscal years 2005 and 2004, the Court had an average of 29 part time employees consisting of commissioners, judge's clerks and secretaries. These employees' salaries and related benefits totaled \$783,569 in FY05 and \$763,899 in FY04. During our review of internal controls, we noted the following problems:

- There was no timekeeping documentation for these employees;
- There was no formal method to determine that employees worked the periods paid; and
- There were no policies and procedures regarding flexible work schedules of part time employees.

Good internal control procedures require monitoring of time of all employees to ensure that the State only pays for services that have been rendered. Court Personnel Rules (4-50) require maintenance of accurate daily attendance records. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system of internal fiscal and administrative controls.

Management stated that part time employees worked based on the caseloads assigned to them. There is no specific number of hours per week that is required from the part time employees, who are paid a set salary on a semi-monthly basis. According to Court officials, they can work one whole week specifically for Court related works and not perform any Court related works the following week.

Failure to maintain adequate controls over employees' time at various locations increases the potential that the State is paying for services that have not been performed or that the required functions of the Court are not being fulfilled. (Finding Code No. 05-2)

Recommendation

We recommend the Court establish a monitoring mechanism to keep track of the time worked by part time employees, or amend the Court's Personnel Rules to require an alternative formal method to ensure employees worked the periods paid. We further recommend the Court establish formal, written policies and procedures for flexible work schedules of part time employees.

Court of Claims' Response

While the Court will concede the three highlighted points, and will develop a more formal approach to the oversight of the part-time employees, the Court suggests that the recommendation would not accurately measure performance and thus would seemingly not achieve the desired goal.

A few examples will illustrate:

- 1) A judge's secretary will do what he or she is assigned by the judge. Some days that may require working overtime and other days it may amount to little or nothing. But that judge exercises tight oversight as evidenced by the fact that the judge would quite often have little or nothing to show for his or her work if the secretary did not prepare it. All the secretaries are paid a flat amount and over the long run it is expected that the work will more or less even out. There is no daily, weekly, monthly, or annual benchmark established for time and productivity. Little would be gained by keeping the time. The Court Administrator or other overseer would not be able to require more work if there is none to be done nor could extra pay be handed out for busy days. The job is not like that of a factory worker where one can punch in and punch out. The same is true for the law clerks. Each is assigned to one judge who tells the clerk what to do and each is paid a flat sum.
- 2) The situation with commissioners is similar. Work (i.e. cases) is assigned by geography first and then for the Chicago people an effort is made to keep the caseload roughly equivalent. No two cases are alike so the quantification is very inexact. Again there is no benchmark. A requirement that a commissioner do X amount of work a day is not practical given the nature of the job. A requirement that a commissioner do Y amount of work a week may not accomplish our goal if the particular case requires two or three times Y amount of work. They should not simply get up in the middle of a trial and inform the litigants that they have worked enough for that day or week or month and walk away. Nor does it make sense to require a commissioner who is current with his or her work to sit idle while assigning the time to the State. They too are each paid the same flat amount and are expected to do the work they are assigned. A person who puts in forty hours a week did not necessarily do a better job or accomplish more than the person who put in five hours that week. A person who gets the job done should be able to take a vacation without losing a paycheck.
- 3) None of these part-time positions provide for a set number of sick or vacation days so there is no issue of accruals.

There is certain amount of oversight with the Commissioners. At the conclusion of each hearing a report or recommendation is prepared, submitted, and reviewed by at least one judge and full-time staff member. Feedback and criticism are conveyed as needed. Also, a list of each commissioner's open caseload and closed cases is compiled on a monthly basis and provided to the Court Administrator.

In lieu of requiring time sheets the Court will return to its former practice of requiring activity sheets. In the past each part-time person filled out a form and submitted it on a monthly basis. Also, a formal written policy statement will be developed to describe the nature of the jobs and work expectations, and the Court will amend its Personnel Rules accordingly.

Deputy Clerk's Response

Not applicable.

Auditors' Comment

The auditors stand by our recommendation.

05-3. Finding (Inadequate procedures in reconciling receipts records with the Comptrollers report)

The Court did not adequately reconcile the Court receipt records with the State Comptroller's Monthly Revenue Status Report (SB04). During our testing, we noted the following:

- Prior year refunds totaling \$11,563 were posted by Comptroller as offset against current expenditures in the Monthly Appropriation Status Report. As a result, these funds were improperly made available for expenditure during the fiscal year.
- Current year refunds totaling \$861 were posted by the Comptroller as prior year refunds in SB04. This resulted in funds improperly not made available for expenditures.
- Copy fees totaling \$228 and \$62 in FY05 and FY04, respectively, were erroneously coded as filing fees in the Receipt Deposit Transmittals (RDT). This resulted in incorrect posting by the Comptroller in the SB04.
- The Court used the Comptroller's SB04 as the basis in the preparation of the Fee Imposition Report for the FY05 and FY04. The SB04 was not adjusted for the errors noted above. As a result, erroneous Agency Fee Imposition Reports were filed with the Comptroller's Office for FY05 and FY04

The Comptroller was not notified of the above errors.

The Statewide Accounting Management System (SAMS) Procedure 25.40.20 describes a method which can be used to reconcile receipt account balances maintained by the agency with the statewide receipt account records maintained in the Comptroller's office. This reconciliation is required to be performed monthly and the Comptroller's office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. A Reconciliation Exception Notification form must be used to report discrepancies with the Comptroller.

- Receipts totaling \$918 received during the last two weeks of June 2005 were recorded in the FY06 receipts ledger. As a result, the cash receipts for FY05 were understated.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) requires each agency to keep in proper books a detailed itemized account of all money received including the date of receipt. In addition, SAMS Procedure 25.40.20 states receipts are to be recorded in the period in which they were actually received.

Management stated that the employee who performed the recording and coding of receipts in the RDT was new to the position. The erroneous postings by the Comptroller were not detected due to a misunderstanding of how to reconcile agency and Comptroller's Office detailed receipt records. (Finding Code No. 05-3)

Recommendation

We recommend that the Court refer to the SAMS manual for guidance on receipt reconciliation. During the reconciliation process, differences should be investigated. The Comptroller should be notified of the errors through the Reconciliation Exception Notification form to correct errors in a timely manner. Also, management should sufficiently train and monitor employees' work to ensure proper reporting of receipts.

Court of Claims' Response

The Court agrees with the finding and is in the process of implementing the recommendation by using the SAMS manual as guidance for the receipts and reconciliation. The Court's accounts ledger is checked more thoroughly in the reconciliation process to prevent the errors highlighted in this finding. In addition, staff responsible for entering of receipts information has been more fully trained to prevent similar mistakes.

Deputy Clerk's Response

Not applicable.

PRIOR FINDINGS NOT REPEATED - STATE

05-4. Finding (Untimely deposit of receipts)

During the prior engagement period, the Court failed to make timely deposits of its cash receipts.

During the current year engagement, our testing did not disclose significant exceptions relating to untimely deposit of receipts. (Finding Code No. 03-2)

05-5. Finding (Inaccurate reporting of fixed assets)

During the prior engagement period, the Court did not maintain accurate property control records. The Court did not record some equipment additions, C-15 reports were not accurately completed, and Court employee did not obtain sufficient understanding prior to completion of the C-15 reports.

During the current year engagement, our testing did not disclose unrecorded equipment additions. In addition C-15 reports were accurately completed. (Finding Code No. 03-3, 01-3, 99-2)

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 Accounts Receivable

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (Not Examined)

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

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2005

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice – Crime Victim Compensation	16.576	<u>\$4,823,798</u>
Total Expenditures of Federal Awards		<u>\$4,823,798</u>

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

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2004

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice – Crime Victim Compensation	16.576	<u>\$10,163,172</u>
Total Expenditures of Federal Awards		<u>\$10,163,172</u>

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

STATE OF ILLINOIS
COURT OF CLAIMS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2005

1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards present the activity of all federal assistance of the Court of Claims (Court) for the years ended June 30, 2005 and 2004.

B. Basis of Accounting

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

2. DESCRIPTION OF GRANT PROGRAMS

The following is a brief description of the grant program included in the Schedule of Expenditures of Federal Awards.

Crime Victim Compensation – CFDA #16.576

The Court receives a Crime Victims Compensation grant directly from the U.S. Department of Justice in which the grant amount is based on 60% of total amounts expended to pay crime victims. Up to 5% of the grant can be used for administrative purposes.

3. PASS-THROUGH AND SUBRECIPIENT AWARDS

The Court receives all of its federal assistance directly from the U.S. Department of Justice, and does not provide any awards to subrecipients.

4. NONCASH AWARDS

The Court does not receive any noncash awards.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842	Appropriations (Net of Transfers)	Voucher Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
FISCAL YEAR 2005					
<u>General Revenue Fund-001</u>					
Personal Services	\$ 920,100	\$ 894,352	-	\$ 894,352	\$ 25,748
Employee Retirement					
Contributions Paid by Employer	36,000	33,685	-	33,685	2,315
State Contribution to State					
Employees' Retirement System	148,191	144,084	-	144,084	4,107
State Contributions to Social Security	70,400	61,392	-	61,392	9,008
Contractual Services	16,300	8,187	575	8,762	7,538
Travel	13,000	10,671	2,328	12,999	1
Commodities	7,500	2,550	-	2,550	4,950
Printing	5,000	2,234	81	2,315	2,685
Equipment	8,200	5,875	751	6,626	1,574
Telecommunications	4,400	2,235	261	2,496	1,904
For Reimbursement for Incidental					
Expenses Incurred by Judges	35,300	30,660	4,620	35,280	20
For Claims under the Crime Victims					
Compensation Act	24,000,000	18,200,491	5,758,210	23,958,701	41,299
For Claim Other than Crime					
Victims	31,703,474	17,432,624	9,029,589	26,462,213	5,241,261
Total Fiscal Year 2005	\$ 56,967,865	\$ 36,829,040	\$ 14,796,415	\$ 51,625,455	\$ 5,342,410

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Voucher Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
<u>Road Fund - 0011</u>					
For Claims Other than Crime Victims	\$ 4,144,201	\$ 511,731	\$ 144,132	\$ 655,863	\$ 3,488,338
Total Fiscal Year 2005	<u>\$ 4,144,201</u>	<u>\$ 511,731</u>	<u>\$ 144,132</u>	<u>\$ 655,863</u>	<u>\$ 3,488,338</u>

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 20, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842	Appropriations (Net of Transfers)	Voucher Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
FISCAL YEAR 2005	\$ 300,000	\$ 224,886	\$ 2,536	\$ 227,422	\$ 72,578
<u>Administrative and Grant Fund - 434</u>					
Crime Victims Compensation Act Administration Expenses	\$ 300,000	\$ 224,886	\$ 2,536	\$ 227,422	\$ 72,578
Total Fiscal Year 2005	<u>\$ 300,000</u>	<u>\$ 224,886</u>	<u>\$ 2,536</u>	<u>\$ 227,422</u>	<u>\$ 72,578</u>

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

	Appropriations (Net of Transfers)	Vouchers Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
Public Act 93-0842	\$	\$	\$		
FISCAL YEAR 2005					
<u>Miscellaneous Funds</u>					
Education Assistance (0007)	37,013	37,012.00	-	37,012	1
Motor Fuel Tax (0012)	744	743	-	743	1
Food and Drug Safety (0014)	592	591	-	591	1
Breast and Cervical Cancer (0015)	6,969	6,969	-	6,969	-
Teacher Certificate Fee Revolving Fund (0016)	207	206	-	206	1
Transportation Regulatory (0018)	3,554	3,554	-	3,554	-
General Professions Dedicated Fund (0022)	103	103	-	103	-
State Boating Act (0039)	145	144	-	144	1
State Parks (0040)	8,308	8,308	-	8,308	-
Wildlife and Fish (0041)	10,426	10,425	-	10,425	1
Agricultural Premium (0045)	52,740	52,739	-	52,739	1
Aeronautics (0046)	230	229	-	229	1
Fire Prevention (0047)	472	472	-	472	-
Title III Social Security and Employment Services (0052)	140,028	140,027	-	140,027	1
State Pensions (0054)	191	190	-	190	1
Public Utility (0059)	35,282	35,281	-	35,281	1
Public Health Services (0063)	230,396	230,395	-	230,395	1
U.S. Environmental Protection (0065)	636,614	636,613	-	636,613	1
Underground Storage Tank (0072)	750,519	518	-	518	750,001
EPA Special State Project Trust (0074)	341	341	-	341	-
Solid Waste Management (0078)	612	611	-	611	1
Vocational Rehabilitation Fund (081)	147,420	142,813	-	142,813	4,607
Clean Air Act (0091)	182	182	-	182	-
Illinois State Medical Disciplinary (0093)	633	632	-	632	1
DCF's Training (0094)	17,670	17,669	-	17,669	1

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Vouchers Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances
					Lapsed
<u>Miscellaneous Funds</u>					
State Gaming (0129)	8,334	8,333	-	8,333	1
Capital Development (0141)	60,169	60,168	-	60,168	1
Regulation CPA Administration and Disciplinary (0151)	2,100	2,100	-	2,100	-
Weights and Measures (0163)	573	573	-	573	-
Illinois School Asbestos Abatement (0175)	15	15	-	15	-
Professional Indirect Cost Fund (218)	48,714	48,712	-	48,712	2
DCFS Children's Services Fund (220)	1,500,000	781,286	29,923	811,209	688,791
Savings and Resident Finance Regulation (0244)	25	25	-	25	-
Optometric Licensure (0259)	90	89	-	89	1
Mandatory Arbitration (0262)	233	233	-	233	-
Water Revolving Fund (0270)	5,581	5,581	-	5,581	-
LaSalle Veterans' Home (0272)	63	62	-	62	1
Anna Veterans' Home (0273)	1,064	1,064	-	1,064	-
Long Term Care Monitor (0285)	2,872	2,871	-	2,871	1
Used Tire Management (0294)	8,394	8,393	-	8,393	1
Working Revolving Fund (0301)	33,768	33,767	-	33,767	1
State Garage Revolving Fund (303)	50,000	24,662	-	24,662	25,338
Statistical Services Fund (304)	301,373	301,372	-	301,372	1
Communications Revolving Fund (312)	49,862	49,861	-	49,861	1
Environmental Laboratory Certificate (0336)	17	16	-	16	1
Public Health Laboratory Services (0340)	3,114	3,113	-	3,113	1
Care Prov. For Persons with Disability (344)	106,521	73,866	-	73,866	32,655
Department of Business Services (0363)	5,441	5,441	-	5,441	-
Plumbing Licensure & Program (0372)	269	268	-	268	1
State Police Motor Vehicle Theft (0376)	14	14	-	14	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Vouchers Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds</u>					
Appraisal Administration (0386)	4,606	4,605	-	4,605	1
DHS Special Purpose Trust (0408)	63,430	63,429	-	63,429	1
Public Recoveries Trust (0421)	2,621	2,620	-	2,620	1
Illinois State Fair (0438)	878	878	-	878	-
GI Education (0447)	55	55	-	55	-
Secretary of State Special Services (0483)	341,850	341,850	-	341,850	-
Nuclear Civil Protection Plan (0484)	542	542	-	542	-
Criminal Justice Trust Fund (488)	95,562	95,561	-	95,561	1
Old Age Survivors Insurance (0495)	7,143	7,143	-	7,143	-
Federal Civil Prepared Administration (0497)	2,076	2,076	-	2,076	-
Early Intervention Service (0502)	15,997	15,996	-	15,996	1
State Asset Forfeiture (0514)	804	804	-	804	-
Department of Corrections Reimbursement (0523)	472,918	472,917	-	472,917	1
State Offender DNA Identification (0537)	11,848	11,848	-	11,848	-
Illinois Charity Bureau (0549)	4,336	4,335	-	4,335	1
Supplemental Low Income Energy (0550)	700	700	-	700	-
SBE Federal Department of Education (0561)	11,456	11,456	-	11,456	-
DCFS Federal Projects (0566)	9,497	9,496	-	9,496	1
Petroleum Resource Revolving (0573)	88	88	-	88	-
Pesticide Control (0576)	1,048	1,047	-	1,047	1
Juvenile Account Incentive Block (0581)	131,561	131,560	-	131,560	1
DHS Federal Projects (0592)	7,800	7,800	-	7,800	-
Attorney General Whistle Blower (0600)	7,282	7,281	-	7,281	1
Fund for Illinois Future (0611)	248,652	248,652	-	248,652	-
Capital Litigation (0614)	38,063	38,062	-	38,062	1
International Tourism (0621)	31	30	-	30	1

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Vouchers Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds</u>					
Motor Vehicle License Plate (0622)	173,849	173,849	-	173,849	-
Horse Racing (0632)	127	127	-	127	-
Student Loan Operation (0664)	99,966	99,966	-	99,966	1
Illinois Standard Breeders (0708)	28	28	-	28	-
State Lottery (0711)	4,127	4,127	-	4,127	-
Community Mental Health Medical Fund (718)	130,969	130,968	-	130,968	1
Federal Industrial Services Fund (0726)	1,980	1,980	-	1,980	-
Illinois Century Network (0729)	7,706	-	-	-	7,706
Tobacco Settlement Recovery (0733)	1,073,682	1,073,681	-	1,073,681	1
Child Support Administrative (0757)	87,949	87,948	-	87,948	1
Tourism Promotion (0763)	112,821	112,820	-	112,820	1
Federal Surface Mining Control (0765)	606	605	-	605	1
Bank & Trust Company (0795)	111,541	111,540	-	111,540	1
NUC Safety Emergency Preparedness (0796)	1,797	1,796	-	1,796	1
AG State Project (0801)	289	289	-	289	-
Personal Property Tax Replacement (0802)	1,005	1,005	-	1,005	-
Dram Shop (0821)	4,027	4,027	-	4,027	-
Hazardous Waste Fund (0828)	79,718	79,717	-	79,717	1
Real Estate License Administration (0850)	1,178	1,177	-	1,177	1
Maternal & Child Health Services (0872)	6,389	6,389	-	6,389	-
Prevented Health Services (0873)	39,000	39,000	-	39,000	-
Traffic and Crime Conviction Surcharge (0879)	164,255	115,218	-	115,218	49,037
Intra Agency Services (0883)	9,480	9,479	-	9,479	1
Criminal Justice Information System (0886)	46,228	46,228	-	46,228	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2005

Fourteen Months Ended August 31, 2005

Public Act 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Vouchers Expenditures Through 6/30/05	Lapse Period Expenditures 7/1 to 8/31/05	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds</u>					
Public Health State Project (0896)	807	806	-	806	1
State Surplus Property (0903)	777	776	-	776	1
Illinois Forestry Development (0905)	155	155	-	155	-
State Police Services (0906)	15	14	-	14	1
Illinois Wildlife Preservation (0909)	800	800	-	800	-
Juvenile Justice Trust Fund (0911)	27,163	27,162	-	27,162	1
Child Support Enforce Trust (0957)	281	281	-	281	-
Park & Conservation (0962)	6,601	6,600	-	6,600	1
Vehicle Inspection (0963)	8,275	8,275	-	8,275	-
Build Illinois Bond (0971)	734	733	-	733	1
Build Illinois Revolving Loan (0973)	800	800	-	800	-
Manteno Veterans' Home (0980)	2,398	2,397	-	2,397	1
Abandone Mine Lands (0991)	2,337	2,336	-	2,336	1
Insurance Financial Regulation Fund (997)	394	394	-	394	-
Total Fiscal Year 2005	<u>\$ 7,961,096</u>	<u>\$ 6,372,976</u>	<u>\$ 29,923</u>	<u>\$ 6,402,899</u>	<u>\$ 1,558,197</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 69,373,162</u>	<u>\$ 43,938,633</u>	<u>\$ 14,973,006</u>	<u>\$ 58,911,639</u>	<u>\$ 10,461,523</u>

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2004

Fourteen Months Ended August 31, 2004

Public Act 93-0014 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Voucher Expenditures Through 6/30/04	Lapse Period Expenditures 7/1 to 8/31/04	Total Expenditures	Balances	
					Lapsed	Lapsed
<u>General Revenue Fund-001</u>						
Personal Services	\$ 893,500	\$ 873,366	\$ -	\$ 873,366	\$	20,134
Employee Retirement						
Contributions Paid by Employer	35,700	27,914	-	27,914		7,786
State Contribution to State						
Employees' Retirement System	120,100	88,199	-	88,199		31,901
State Contributions to Social Security	68,300	61,273	-	61,273		7,027
Contractual Services	17,000	8,754	1,358	10,112		6,888
Travel	13,000	10,723	924	11,647		1,353
Commodities	7,500	4,462	711	5,173		2,327
Printing	4,300	3,570	337	3,907		393
Equipment	8,200	3,666	834	4,500		3,700
Telecommunications	4,400	2,290	912	3,202		1,198
For Reimbursement for Incidental Expenses Incurred by Judges For Claims under the Crime Victims Compensation Act	35,300	28,817	5,460	34,277		1,023
For Claim Other than Crime Victims	24,000,000	22,016,917	1,973,982	23,990,899		9,101
	<u>12,389,069</u>	<u>9,952,607</u>	<u>1,158,715</u>	<u>11,111,322</u>		<u>1,277,747</u>
Total Fiscal Year 2004	\$ <u>37,596,369</u>	\$ <u>33,082,558</u>	\$ <u>3,143,233</u>	\$ <u>36,225,791</u>	\$	<u>1,370,578</u>

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2004

Fourteen Months Ended August 31, 2004

Public Act 93-0014 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Voucher Expenditures Through 6/30/04	Lapse Period Expenditures 7/1 to 8/31/04	Total Expenditures	Balances Lapsed
<u>Road Fund - 0011</u>					
For Claims Other than Crime Victims	\$ 1,205,145	\$ 795,825	\$ 85,528	\$ 881,353	\$ 323,792
Total Fiscal Year 2004	<u>\$ 1,205,145</u>	<u>\$ 795,825</u>	<u>\$ 85,528</u>	<u>\$ 881,353</u>	<u>\$ 323,792</u>

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 20, 2004

Fourteen Months Ended August 31, 2004

	Appropriations (Net of Transfers)	Voucher Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
Public Act 93-0014						
FISCAL YEAR 2004	\$ 292,800	\$ 252,930	\$ 792	\$ 253,722	\$ 39,078	
<u>Administrative and Grant Fund - 434</u>						
Crime Victims Compensation Act Administration Expenses	\$ 292,800	\$ 252,930	\$ 792	\$ 253,722	\$ 39,078	
Total Fiscal Year 2004	<u>\$ 292,800</u>	<u>\$ 252,930</u>	<u>\$ 792</u>	<u>\$ 253,722</u>	<u>\$ 39,078</u>	

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2004

Fourteen Months Ended August 31, 2004

Public Act 93-0014 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Vouchers Expenditures Through 6/30/04	Lapse Period Expenditures 7/1 to 8/31/04	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds</u>					
Vocational Rehabilitation Fund (081)	\$ 125,000	\$ 103,308	\$ 1,626	\$ 104,934	\$ 20,066
Professional Indirect Cost Fund (218)	13,879	13,878	-	13,878	1
DCFS Children's Services Fund (220)	1,500,000	671,524	286,719	958,243	541,757
State Garage Revolving Fund (303)	50,000	6,213	593	6,806	43,194
Statistical Services Fund (304)	154,420	154,420	-	154,420	-
Communications Revolving Fund (312)	23,020	23,019	-	23,019	1
Motor Vehicle Review Board (323)	24,563	24,562	-	24,562	1
Care Prov. For Persons with Disability (344)	127,417	127,417	-	127,417	-
Criminal Justice Trust Fund (488)	16,364	16,364	-	16,364	-
Department of Corrections Reimbursement (523)	22,467	22,466	-	22,466	1
Domestic Violence Abuser Services (528)	16,569	16,568	-	16,568	1
Community Mental Health Medical Fund (718)	203,743	203,742	-	203,742	1
Federal Industrial Services Fund (726)	21,000	21,000	-	21,000	-
Hazardous Waste Fund (828)	7,961	7,961	-	7,961	-
Traffic and Criminal Surcharge Fund (879)	100,000	59,028	-	59,028	40,972
Juvenile Justice Trust Fund (911)	109,155	94,884	-	94,884	14,271
Metabolic Screening Fund (920)	35,138	35,138	-	35,138	-
Environmental Protection Permit and Inspection Fund (944)	5,532	5,532	-	5,532	-
Insurance Financial Regulation Fund (997)	14,578	14,577	-	14,577	1
Total Fiscal Year 2004	<u>\$ 2,570,806</u>	<u>\$ 1,621,601</u>	<u>\$ 288,938</u>	<u>\$ 1,910,539</u>	<u>\$ 660,267</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 41,665,120</u>	<u>\$ 35,752,914</u>	<u>\$ 3,518,491</u>	<u>\$ 39,271,405</u>	<u>\$ 2,393,715</u>

Note: Appropriations, expenditures, and lapsed balances were obtained directly from the records of the State Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

	FISCAL YEAR		
	2005 PA 93-0842	2004 PA 93-0014	2003 PA 92-0538
<u>GENERAL REVENUE FUND-001</u>			
<u>Appropriations (Net of Transfers)</u>	\$ 56,967,865	\$ 37,596,369	\$ 51,772,714
<u>Expenditures</u>			
Personal Services	\$ 894,352	\$ 873,366	\$ 845,028
Employee Retirement			
Contributions Paid by Employer	33,685	27,914	33,504
State Contributions to State			
Employees' Retirement System	144,084	88,199	87,224
State Contributions to Social Security	61,392	61,273	58,763
Contractual Services	8,762	10,112	12,148
Travel	12,999	11,647	8,815
Commodities	2,550	5,173	4,368
Printing	2,315	3,907	3,042
Equipment	6,626	4,500	5,098
Telecommunications	2,496	3,202	2,577
For Reimbursement for Incidental			
Expenses Incurred by Judges	35,280	34,277	35,280
For Claims Under the Crime Victims			
Compensation Act	23,958,701	23,990,899	23,952,610
For Claims Other than Crime			
Victims	26,462,213	11,111,322	24,867,058
Total Expenditures	\$ 51,625,455	\$ 36,225,791	\$ 49,915,515
<u>Lapsed Balances</u>	\$ 5,342,410	\$ 1,370,578	\$ 1,857,199
<u>ROAD FUND - 0011</u>			
<u>Appropriations (Net of Transfers)</u>	\$ 4,144,201	\$ 1,205,145	\$ 1,156,796
<u>Expenditures</u>			
For Claims Other the Crime Victims	\$ 655,863	\$ 881,353	\$ 550,420
Total Expenditures	\$ 655,863	\$ 881,353	\$ 550,420
<u>Lapsed Balances</u>	\$ 3,488,338	\$ 323,792	\$ 606,376

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

	FISCAL YEAR		
	2005 PA 93-0842	2004 PA 93-0014	2003 PA 92-0538
<u>ADMINISTRATION AND GRANT FUND - 434</u>			
<u>Appropriations (Net of Transfers)</u>	\$ 300,000	\$ 292,800	\$ 239,000
<u>Expenditures</u>			
Crime Victims Compensation Act			
Administration Expenses	\$ 227,422	\$ 253,722	\$ 191,049
Total Expenditures	\$ 227,422	\$ 253,722	\$ 191,049
<u>Lapsed Balances</u>	<u>\$ 72,578</u>	<u>\$ 39,078</u>	<u>\$ 47,951</u>
 <u>MISCELLANEOUS FUNDS</u>			
Appropriations (Net of Transfers)	\$ 7,961,096	\$ 2,570,806	\$ 7,942,101
Total Miscellaneous Expenditures	\$ 6,402,899	\$ 1,910,539	\$ 7,441,253
<u>Lapsed Balances</u>	<u>\$ 1,558,197</u>	<u>\$ 660,267</u>	<u>\$ 500,848</u>
 <u>GRAND TOTAL, ALL FUNDS</u>			
Appropriations (Net of Transfers)	\$ 69,373,162	\$ 41,665,120	\$ 61,110,611
Total Expenditures	58,911,639	39,271,405	58,098,237
<u>Lapsed Balances</u>	<u>\$ 10,461,523</u>	<u>\$ 2,393,715</u>	<u>\$ 3,012,374</u>
 <u>GENERAL REVENUE FUND 001- STATE COMPTROLLER</u>			
Expenditures-Judges' Salaries			
Personal Services			
Chief Judge	\$ 55,135	\$ 55,135	\$ 54,817
Six Judges	305,439	295,946	305,241
Total Expenditures-Judges' Salaries	<u>\$ 360,574</u>	<u>\$ 351,081</u>	<u>\$ 360,058</u>

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2005

	Equipment
Balance July 1, 2003	\$ 117,850
Additions	38,524
Deletions	(2,184)
Balance at June 30, 2004	\$ 154,190
Balance July 1, 2004	\$ 154,190
Additions	3,448
Deletions	(501)
Balance at June 30, 2005	\$ 157,137

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
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF CASH RECEIPTS

	FISCAL YEAR		
	2005	2004	2003
<u>General Revenue Fund - 001</u>			
Filing fees collected	\$ 7,465	\$ 7,968	\$ 10,345
Miscellaneous receipts	73,325	130,413	31,340
Copy fees (Freedom of Information Act)	247	262	346
Reimbursement from various State funds	504,000	513,166	491,619
Federal Grant receipts	6,571,150	9,909,450	8,525,300
Receipts - Fund 001	<u>\$ 7,156,187</u>	<u>\$ 10,561,259</u>	<u>\$ 9,058,950</u>
<u>Administrative and Grant Fund - 434</u>			
Federal Drawdowns	<u>\$ 258,300</u>	<u>\$ 220,450</u>	<u>\$ 225,000</u>
<u>Vocational Rehabilitation Fund - 081</u>			
Miscellaneous receipts	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ -</u>
<u>Road Fund - 011</u>			
Miscellaneous receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,081</u>
TOTAL RECEIPTS - ALL FUNDS	<u><u>\$ 7,414,487</u></u>	<u><u>\$ 10,781,761</u></u>	<u><u>\$ 9,285,031</u></u>

STATE OF ILLINOIS
COURT OF CLAIMS
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER**

	<u>FISCAL YEAR</u>	
	<u>2005</u>	<u>2004</u>
<u>GENERAL REVENUE FUND - 001</u>		
Receipts per Agency records	\$ 7,156,187	\$ 10,561,259
Add: Deposits in transit, beginning of the year	27,996	910
Less: Deposits in transit, end of the year	<u>(2,327)</u>	<u>(27,996)</u>
Deposits recorded by the Comptroller	<u>\$ 7,181,856</u>	<u>\$ 10,534,173</u>
<u>ADMINISTRATIVE & GRANT FUND - 434</u>		
Receipts per Agency records	\$ 258,300	\$ 220,450
Add: Deposits in transit, beginning of the year	-	-
Less: Deposits in transit, end of the year	<u>-</u>	<u>-</u>
Deposits recorded by the Comptroller	<u>\$ 258,300</u>	<u>\$ 220,450</u>
<u>VOCATIONAL REHABILITATION FUND - 081</u>		
Receipts per Agency records	\$ -	\$ 52
Add: Deposits in transit, beginning of the year	-	-
Less: Deposits in transit, end of the year	<u>-</u>	<u>-</u>
Deposits recorded by the Comptroller	<u>\$ -</u>	<u>\$ 52</u>
GRAND TOTAL	<u>\$ 7,440,156</u>	<u>\$ 10,754,675</u>

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

GENERAL REVENUE FUND – 001

Employee retirement contributions paid by employer

The increase in employee retirement contribution paid by the employer of \$5,771 (21%) in fiscal year 2005 was due to a return to normal spending level after a decrease in fiscal year 2004 as a result of lower expenditures due to zero retirement pick up payments for new commissioners and judges' secretaries hired to replace terminated employees during the fiscal year. The State does not pay retirement pick up of employees during the new employees' six months probationary period.

State contributions to State Employees' Retirement System

The increase in State contributions to State Employees' Retirement System (SERS) by \$55,885 (63%) in Fiscal year 2005 was due to the increase in contribution rate as provided by SERS. Further, the State stopped paying for this expenditure effective March to June 2004 resulting in zero expenditures during these months.

Travel

The increase in travel expenditures by \$2,832 (32%) in fiscal year 2004 was due to a return to normal spending levels. In fiscal year 2003, lower travel spending was due to less travel made by judges and employees to comply with the Statewide budget cost cutting measures.

Commodities

The decrease in commodities expenditures by \$2,623 (51%) in fiscal year 2005 was due to fewer purchases of office supplies resulting from bulk purchases in the previous year.

Printing

The decrease in printing expenditures by \$1,592 (41%) in fiscal year 2005 was due to a return to normal spending levels after higher expenditures in fiscal year 2004 as a result of purchases of letterheads and business cards for the employees.

The increase in printing expenditures by \$865 (28%) in fiscal year 2004 was due to purchases of letterheads and business cards for employees during the year.

Equipment

The increase in equipment expenditures by \$2,126 (47%) in fiscal year 2005 was due to the increase in subscription premiums for some legal journals subscribed by the Court on an annual basis.

Telecommunications

The decrease in telecommunication expenditures by \$706 (22%) in fiscal year 2005 was due to a return to normal spending levels after increased fiscal year 2004 expenditures.

The increase in telecommunication expenditures by \$625 (24%) in fiscal year 2004 was due to purchase of additional features of the existing telephone system.

Claims other than Crime Victims

Court ordered awards fluctuate with the number and amount of claims awarded. Also, awards submitted to the legislature in May 2003 for FY04 supplemental appropriation were approved and became effective in FY 2003. As a result, a lower supplemental appropriations and expenditures were made in FY04. The timing of approval of supplemental appropriations by the legislature returned to normal in FY05.

ADMINISTRATIVE AND GRANT FUND – 434

Lump Sum

The increase in lump sum expenditures of \$62,673 (33%) was due to the increases in expenses and costs in administering the federal grants.

ROAD FUND – 0011 and MISCELLANEOUS FUNDS

Claims other than Crime Victims

Court ordered awards fluctuate with the number and amount of claims awarded. Also, awards submitted to the legislature in May 2003 for FY04 supplemental appropriation were approved and became effective in FY 2003. As a result, a lower supplemental appropriations and expenditures were made in FY04. The timing of approval of supplemental appropriations by the legislature returned to normal in FY05.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2005

GENERAL REVENUE FUND – 001

Filing fees

Filing fees are fees paid to file non-lapse claims. They fluctuate from year to year with the number and type of claims made.

Miscellaneous Receipts

Miscellaneous receipts are refunds of claims awarded in prior years. They fluctuate from year to year with the number of refunds of claim awards during the year.

Copy Fees

The decrease in copy fees by \$84 (24%) in fiscal year 2004 was due to the decrease in the number of requests for copies of opinions and other documents filed with Court under the Freedom Information Act.

Federal Grant

Federal Grant receipts fluctuate from year to year depending upon the expenditures of crime victim awards.

ROAD FUND – 0011 and VOCATIONAL REHABILITATION FUND - 081

Miscellaneous receipts are refunds of claims awarded in prior years. They fluctuate from year to year with the number of refunds of claims awards during the year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2005

Telecommunications

Significant lapse period telecommunications expenditures in fiscal year 2004 were due to the purchase of additional features of the existing telephone system ordered before June 30 and paid during the lapse.

Claims under the Crime Victims Compensation Act and claims other than Crime Victims (Fund 001, and 011)

The significant lapse period expenditures for claims under the Crime Victims Compensation Act and claims other than crime victims in fiscal year 2005 were due to the awards finalized during the Court session held in June which were vouchered during the lapse period. Additionally, most special awards included in the fiscal year 2005 supplemental budget which was enacted late in the fiscal year, were vouchered during the lapse period.

STATE OF ILLINOIS
 COURT OF CLAIMS
ANALYSIS OF ACCOUNTS RECEIVABLE
 For the Two Years Ended June 30, 2005

Filing Fee Receivable – Installment Payments

Incarcerated claimants are allowed to pay filing fees in installment payments for claims filed against the State.

	FY05		FY04	
	Balance	% Change	Balance	% Change
Fee Receivable	\$6,736	32%	\$5,103	147%

The increase in filing fees receivable in both years is due to additional claims made by prisoners added to the outstanding balance of filing fee receivables that were established in previous years.

The Correctional Centers having custody of the prisoners filing claims with the Court of Claims (Court) are required to make monthly payments of 20% of the preceding month's income credited to the prisoner's trust fund account for filing fees. The Correctional Centers are also required to forward payments to the Court for the balance of the filing fee each time the amount in the prisoner's trust fund account exceeds \$10.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2005

The Court consists of seven judges who are required to be attorneys licensed to practice law in the State of Illinois (705 ILCS 505/1). Judges are appointed to six year staggered terms by the Governor with the advice and consent of the Senate. A schedule of judges as of June 30, 2005 follows:

<u>Judge</u>	<u>Term Expires</u>
Robert Sprague (Chief Justice from 2/1/03 to present)	1/19/09
Rosemarie Lipinski	1/19/09
Norma Finley-Jann	1/15/07
James Kaplan	1/17/11
Donald Storino	1/15/07
Peter Birnbaum	1/18/10
Robert Steffen	1/16/06

In addition, the Court has statutory authority to appoint commissioners to assist the Court as it directs and discharges them at will. Each commissioner is also required to be a lawyer licensed to practice law in the State of Illinois (705 ILCS 505/9). A schedule of commissioners as of June 30, 2005 follows:

Louis Apostol	Mary Nicolau
George Argionis	David Reid
Joseph Cavanaugh	Elizabeth Rockford
LA Guina Clay-Clark	Ron Serpico
Carol Dillard	Tim Timoney
Margarita Kulys	Gregory Tuite
Thomas Lyons	Oran Whiting
Patricia Murphy	Thomas Ysursa

The Honorable Jesse White, Secretary of State, served as Director and Clerk of the Court. Delores Martin served as Deputy Clerk. The Secretary of State provided the Court with courtrooms, chambers, office space, computer services, and eight employees who performed administrative, accounting, and clerical duties.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2005

The Office of the Attorney General appeared for the defense and protection of the interest of the State of Illinois in all cases filed in the Court and made claims for recoupment by the State during the examination period.

The offices of the State of Illinois Court of Claims are located at 630 South College, Springfield, Illinois, and 100 West Randolph, Chicago, Illinois.

Agency Functions

Under the Court of Claims Act (705 ILCS 505/8), the Court has the exclusive jurisdiction to hear and determine the following matters: (a) all claims against the State of Illinois founded upon any law of the State, or upon any regulation thereunder by an executive or administrative officer or agency, other than claims arising under the Workers' Compensation Act or the Workers' Occupational Diseases Act, or claims for certain expenses in civil litigation, (b) all claims against the State founded upon any contract entered into with the State, (c) all claims against the State for time unjustly served in prisons of this State where the persons imprisoned receive a pardon from the Governor stating that such pardon is issued on the ground of innocence of the crime from which they are imprisoned, (d) all claims against the State for damages in cases sounding in tort, (e) all claims for recoupment made by the State against any claimant, (f) all claims pursuant to the Line of Duty Compensation Act, (g) all claims filed pursuant to the Crime Victims Compensation Act, (h) all claims pursuant to the Illinois National Guardsman's Compensation Act and (i) all claims authorized by subsection (a) of the Illinois Administrative Procedure Act for the expenses incurred by a party in a contested case on the administrative level.

Planning Program

The Court of Claim's goals are its functions as defined by State statutes. In addition, the Court of Claims long term goals are to adjudicate claims against the State and make final decisions with minimum delays and promptly pay claims awarded.

Monitoring Program

The Court of Claims monitors processing of claims in a "Monthly Briefing Report" produced by the Court.

Auditor's Assessment

Based upon the procedures performed, the State of Illinois Court of Claims appears to be meeting its statutory functions and its long-term goals.

STATE OF ILLINOIS
 COURT OF CLAIMS
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2005

AVERAGE NUMBER OF EMPLOYEES

The following tables, prepared from Court records, present the average number of employees:

	FISCAL YEAR		
	2005	2004	2003
Full-time employees:			
Court Administrator	1	1	1
Deputy Administrator	1	1	1
Legal Counsel	1	1	1
Secretary	1	1	1
Administrative Clerk	1	1	1
Total Full-time employees	<u>5</u>	<u>5</u>	<u>5</u>
Part-time employees:			
Commissioners	16	16	15
Commissioners' Secretaries	1	1	4
Judges' Secretaries	5	5	7
Law Clerks	6	7	6
Total Part-time employees	<u>28</u>	<u>29</u>	<u>32</u>
Total Employees	<u><u>33</u></u>	<u><u>34</u></u>	<u><u>37</u></u>

Judges' salaries were paid from the State Officer's Salary appropriation received by the State Comptroller. The average number of judges each year has been seven.

STATE OF ILLINOIS
 COURT OF CLAIMS
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2005
 (Not Examined)

ANNUAL CLAIM STATISTICS

The following is a summary of the number of claims against the State that were pending, as well as information on final decisions:

	FISCAL YEAR		
	2005	2004	2003
<u>Pending:</u>			
General	3,577	4,737	5,099
Crime Victims	5,662	5,775	6,366
TOTAL	<u>9,239</u>	<u>10,512</u>	<u>11,465</u>
<u>Final Decision:</u>			
Awards			
General	3,028	3,683	3,978
Crime Victims	2,879	3,094	3,621
TOTAL	<u>5,907</u>	<u>6,777</u>	<u>7,599</u>
Denials			
General	177	134	191
Crime Victims	2,361	2,707	2,386
TOTAL	<u>2,538</u>	<u>2,841</u>	<u>2,577</u>
Dismissed			
General	759	660	734
Crime Victims	104	140	265
TOTAL	<u>863</u>	<u>800</u>	<u>999</u>
TOTAL DECISIONS*	<u>9,308</u>	<u>10,418</u>	<u>11,175</u>

* Note: There may be more than one decision for an award.