

**STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION**

For The Two Years Ended June 30, 2011

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
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AGENCY OFFICIALS

COURT OF CLAIMS

Court of Claims

Chief Justice	Honorable Robert Sprague
Court Administrator	Mr. Brad Bucher
General Counsel	Mr. Michael Mathis
Fiscal Officer	Ms. Tiffany Kretzinger

Secretary of State (Clerk of Court of Claims)

Director and Deputy Clerk	Ms. Delores Martin
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Court of Claims offices are located at:

630 South College
Springfield, IL 62756

100 West Randolph, Suite 10-400
Chicago, IL 60601



ROBERT J. SPRAGUE, CHIEF JUSTICE

NORMA S. JANN, JUDGE

PETER J. BIRNBAUM, JUDGE

ROBERT J. STEFFEN, JUDGE

DONALD J. STORINO, JUDGE

MARY PATRICIA BURNS, JUDGE

GERALD E. KUBASIAK, JUDGE

630 SOUTH COLLEGE STREET
SPRINGFIELD, ILLINOIS 62756

217/782-0111
FAX: 217/785-1856

STATE OF ILLINOIS

COURT OF CLAIMS

April 10, 2012

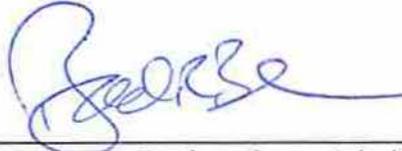
Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the 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, 2011. Based on this evaluation, we assert that during the years ended June 30, 2010 and June 30, 2011, the Court has materially complied with the assertions below.

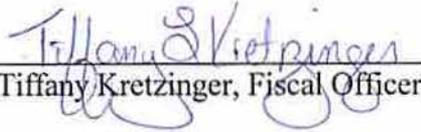
- A. The Court has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Court has obligated, expended, received and used public funds of the State in accordance with any limitations, 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,

Court of Claims

A handwritten signature in blue ink, appearing to read 'Bucher', written over a horizontal line.

Bradley R. Bucher, Court Administrator

A handwritten signature in blue ink, appearing to read 'Tiffany Kretzinger', written over a horizontal line.

Tiffany Kretzinger, Fiscal Officer

A handwritten signature in blue ink, appearing to read 'J. Michael Mathis', written over a horizontal line.

J. Michael Mathis, Legal Counsel

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	8
Repeated findings	4	4
Prior recommendations implemented or not repeated	4	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
11-1	10	Inadequate controls over receipt and expenditure records	Material Weakness and Noncompliance
11-2	12	Property control weaknesses	Significant Deficiency and Noncompliance
11-3	15	Inadequate segregation of duties	Significant Deficiency and Noncompliance
11-4	17	Inadequate controls over refunds and receipts	Significant Deficiency and Noncompliance
11-5	19	Inadequate controls over personal services	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	22	Outdated and incomplete personnel policies and procedures
B	22	Inadequate control over part-time employees
C	22	Lack of a documented process to support the estimation of personnel expenditures reimbursed from a Federal grant
D	23	Voucher processing weaknesses

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on April 9, 2012. Attending were

Court of Claims

Brad Bucher, Court Administrator
Mike Mathis, Legal Counsel
Tiffany Kretzinger, Fiscal Officer

Office of the Auditor General

Jane Clark, Statewide Single Audit Manager
Stephanie Wildhaber, Audit Supervisor

Responses to the recommendations were provided by Brad Bucher, Court Administrator, in correspondence dated April 5, 2012.

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



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

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Court of Claims' (Court) 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, 2011. The management of the Court is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Court's compliance based on our examination.

- 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. 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. 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.

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 Court's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Court's compliance with specified requirements.

As described in finding 11-1 in the accompanying schedule of findings, the Court did not comply with requirements regarding the accounting and recordkeeping of receipts and expenditures handled by the Court. More specifically, the Court did not comply with Statewide Accounting Management System Procedures 25.40.20 (receipts) and 11.40.20 (expenditures), which requires the Court to reconcile account balances on a monthly basis and notify the Office of the Comptroller (IOC) of any irreconcilable differences so necessary corrective action can be taken to locate the differences and correct the accounting records. The Court did not correctly perform monthly reconciliations of Court receipt records with the IOC's Monthly Revenue Status Report (SB04) during FY10 and FY11. We noted differences between the Court's receipt records and IOC's records of \$205,755 and \$163,398 in FY10 and FY11, respectively. In addition, the Court did not perform monthly reconciliations of their monthly expenditures records to IOC's Monthly Appropriation Status Report (SB01) for FY10 and FY11. We noted differences between the Court's expenditure records and IOC's records of \$26,288 and \$104,825 in FY10 and FY11, respectively. The Court did not make necessary corrections for errors in their agency records. We also noted the Court was unable to reconcile or account for differences noted between Court records and IOC records for two of its non-shared funds. We noted differences of \$9,061 and \$12,703 in FY10 and FY11 for one non-shared fund which was established in FY10 and we noted a difference of \$6,748 in FY11 for one non-shared fund established in FY11. Compliance with such requirements is necessary, in our opinion, for the Court to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Court complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2011. However, the results of our procedures disclosed other 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 findings as items 11-2, 11-3, 11-4, and 11-5.

Internal Control

Management of the Court 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 Court's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an

opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that a 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. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as item 11-1 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 11-2, 11-3, 11-4, and 11-5 to be significant deficiencies.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2010 and 2011 Supplementary Information for State Compliance Purposes, except for 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 2009 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 agency's governing board and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Bruce L. Bullard". The signature is fluid and cursive.

Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

April 10, 2012

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

11-1. **FINDING** (Inadequate controls over receipt and expenditure records)

The Court of Claims (Court) did not properly reconcile the Court receipts and expenditure records with the Office of the Comptroller's (IOC) monthly reports. During testing, we noted the following:

- The Court did not correctly perform monthly reconciliations of Court receipt records with the IOC's Monthly Revenue Status Report (SB04) during FY10 and FY11. The Court received \$9,045,669 and \$6,063,204 in FY10 and FY11, respectively.
- The Court did not perform monthly reconciliations of their monthly expenditure records to IOC's Monthly Appropriation Status Report (SB01) for FY10 and FY11. The Court expended \$65,228,351 and \$44,430,486 in FY10 and FY11, respectively.
- The Court did not maintain accurate receipt records. We noted differences between the Court's receipt records and the IOC's records of \$205,755 and \$163,398 in FY10 and FY11, respectively. In addition, the Court did not make necessary corrections for errors in their agency records. The monthly reconciliation process should have brought these inaccuracies to the Court's attention.
- The Court did not maintain accurate expenditure records. We noted differences between the Court's expenditure records and the IOC's records of \$26,288 and \$104,825 in FY10 and FY11, respectively. In addition, the Court did not make necessary corrections for errors in their agency records. The monthly reconciliation process should have brought these inaccuracies to the Court's attention.
- The Court was unable to reconcile or account for differences noted in the Court of Claims Crime Victim Federal Fund (Fund 687) and the Court of Claims Federal Recovery Victim Compensation Grant Fund (Fund 843). These funds are both non-shared funds. Fund 687 was established during FY10. We noted differences between the Court's records and IOC's records of \$9,061 in FY10 and \$12,703 in FY11. The Fund 687 balance per the IOC was \$534,305 in FY10 and \$281,864 in FY11. Fund 843 was established during FY11. We noted a difference of \$6,748. Fund balance per the Comptroller was \$341,696. The monthly reconciliation process should have brought these inaccuracies to the Court's attention.

The Statewide Accounting Management System (SAMS) (Procedures 25.40.20) describes a method which can be used to reconcile receipt account balances maintained by the Court with the statewide receipt account records maintained by IOC. This reconciliation is required to be performed on a monthly basis to identify and correct irreconcilable differences in a timely manner. SAMS (Procedures 11.40.20) requires each agency reconcile appropriation

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

expenditures monthly and notify the IOC of irreconcilable differences so the necessary corrective action can be taken to locate the differences and correct the accounting records. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires each agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Court personnel stated issues above were due to unfamiliarity with requirements and procedures.

Failure to maintain accurate Court records impairs the Courts ability to identify possible errors and reduces the usefulness and reliability of financial information. Failing to perform reconciliations results in differences and posting errors not being identified and corrected timely and could result in an overstatement or understatement of funds expended or available. (Finding Code No. 11-1, 09-1, 07-5, 05-3)

RECOMMENDATION

We recommend the Court perform monthly reconciliations of their receipt and expenditure records to the records of the IOC and correct errors in records to ensure reliable records are maintained.

COURT RESPONSE

The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

11-2. **FINDING** (Property control weaknesses)

The Court of Claims (Court) did not maintain sufficient controls over the recording and reporting of its State property. During testing, we noted the following:

- The Court did not reconcile its property listing to the Agency Report of State Property (C-15) filed with the Illinois Office of the Comptroller (IOC). The June 30, 2011 amount reported on the C-15 did not agree to the Court's property listing as of June 30, 2011. A difference of \$547 was not reconciled or explained.

Good business practices require detailed property records be maintained and reconciled to support various reporting requirements. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies establish internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

- The Court's property and equipment expenditures processed by the IOC during FY10 did not reconcile to additions recorded on the Quarterly C-15 reports. Property and equipment expenditures totaling \$728 during FY10 were never recorded on the Court's property listing or C-15's. The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires an agency to report all additions to each asset category that occurred during the quarter being reported.
- The Court's property records do not indicate the date the equipment items were added to the property listing or the date items were tagged. Therefore, we were unable to determine if property items were added to the Court's records in a timely manner.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items. In addition, SAMS (procedure 29.10.10) requires records to include acquisition date and date placed in service.

- Two of 25 (8%) equipment additions tested, totaling \$2,595, did not include freight charges of \$65 to the value of the equipment item.

The Code (44 Ill. Adm. Code 5010.240) states agencies must report the purchase price of equipment inventoried. The purchase price is the price of the equipment delivered and installed, including delivery and installation costs.

STATE OF ILLINOIS
COURT OF CLAIMS
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For the Two Years Ended June 30, 2011

- One of 25 (4%) equipment additions tested, totaling \$374, was not recorded net of an \$18 discount.

The Code (44 Ill. Adm. Code 5010.240) requires State agencies to report the purchase price of equipment inventoried.

- Three of 12 (25%) equipment deletions tested, totaling \$15,574, were not deleted from the Court's property records within 30 days of deletion. These items were deleted between 173 and 1,005 days late. In addition, one item, totaling \$392 was not deleted from the Courts records even though the item was sent to surplus in 2006.

The Code (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items.

- For one of 15 (7%) equipment items tested, totaling \$4,311, the property identification number on the equipment item did not agree to the Court's property records.

The State Property Control Act (30 ILCS 605/6.02) requires each responsible officer to maintain a permanent record of all items of property under his jurisdiction and control. Also, the State Records Act (5 ILCS 160/9) requires the Agency to preserve records containing adequate and proper documentation.

- The Court maintained three obsolete equipment items, totaling \$11,409. The items were kept in storage and are still on the Court's inventory.

The State Property Control Act (30 ILCS 605/1.04 and 7.3) defines transferable property as property no longer needed or usable by the agency and requires agency heads to periodically report transferable property to the Director of Department of Central Management Services (DCMS). In addition, good business practices require operations be conducted in an economical, efficient, and effective manner, that assets be safeguarded, well maintained, and enhanced or improved whenever possible and that State resources not be wasted.

Court personnel stated the issues noted were due to oversight, unfamiliarity with the requirements and lack of staffing.

Failure to maintain accurate property control records increases the likelihood of inaccurate inventory records and the potential for fraud and possible loss or theft of State property and reduces the reliability of statewide property information. In addition, failure to inform DCMS of excess property does not allow the State to manage State assets in the most economical manner and could lead to unnecessary purchases by other State agencies. (Finding Code No. 11-2, 09-2)

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

RECOMMENDATION

We recommend the Court strengthen internal controls over equipment and ensure all equipment is accurately and timely recorded on the Court's property records. Also, the Court should reconcile its property reports and records to the C-15's and IOC expenditure reports for property on a quarterly basis to ensure completeness and accuracy of its property records. Further, the Court should correctly document identification numbers for equipment, add freight charges to assets, record assets net of discounts, and report underutilized, unneeded, and unusable property to DCMS.

COURT RESPONSE

The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

11-3. **FINDING** (Inadequate segregation of duties)

The Court of Claims (Court) did not maintain adequate segregation of duties in the areas of receipts processing and State property. During testing we noted the following:

- One employee was responsible for both the recordkeeping and custody of receipts.
- One person had authority to tag inventory, maintain the property records, perform the annual physical inventory and complete the quarterly reports of State property.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. In addition, good business practices require the Court to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data and promote operational efficiency. An adequate segregation of duties should ensure the responsibility for recordkeeping and custody be separated to safeguard State assets.

Court personnel stated a lack of staffing made it difficult to segregate some duties.

The lack of adequate segregation of duties increases the likelihood a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 11-3, 09-3)

In addition, during the prior examination period, Court did not maintain adequate segregation of duties in the areas of payroll and expenditures. One person had the authority to prepare payroll, make adjustments to payroll, and approve payroll. In addition, one person had the authority to prepare and approve vouchers, initiate correction of errors, receive goods, maintain accounting records and perform monthly expenditure reconciliations. During the current examination period, the Court improved segregation of duties in the areas of payroll and expenditures. An independent person now approves the payroll and vouchers.

RECOMMENDATION

We recommend the Court allocate sufficient personnel in order to maintain effective internal control over the authorization, custody and record keeping duties regarding receipts processing and State property.

STATE OF ILLINOIS
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COURT RESPONSE

The Court agrees with the recommendation. Some staff shortages have been addressed and duties have since been segregated in the areas indentified in the finding.

STATE OF ILLINOIS
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For the Two Years Ended June 30, 2011

11-4. **FINDING** (Inadequate controls over refunds and receipts)

The Court of Claims (Court) did not maintain adequate controls over refunds and receipts. During testing, we noted the following:

- Forty-six of 60 (77%) Treasurer's drafts tested, totaling \$27,265, were not submitted to the Office of the Comptroller in a timely manner. The drafts were submitted between one and 144 days late.

Good business practices require deposits be reported within 30 days to increase the balance of funds available for expenditure.

- For two of 60 (3%) deposits tested, totaling \$70, supporting documentation of the Treasurer's drafts and Receipts Deposit Transmittals (RDTs) could not be located. Therefore, we were unable to determine if the receipts were deposited timely and into the correct account.

The State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management, which shall include effective controls over maintenance of records. In addition, good business practice would require that agencies maintain effective accounting control over revenues, including maintaining records to ensure all revenues due have been received and properly deposited.

- Four of 60 (7%) deposits tested, totaling \$1,735, were not date stamped. Therefore, we were unable to determine if the receipts were deposited timely.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2) requires each State agency to keep a detailed account of money received including the date of receipt.

- Two of 25 (8%) refunds tested, totaling \$40,357, were deposited one day late.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) requires each State agency to deposit into the State Treasury any single item of receipt exceeding \$10,000 the same day it was received.

Court personnel stated the errors were due to oversight and unfamiliarity of requirements by agency staff. In addition, the Court attempted to deposit receipts totaling \$70 as required; however, there was a breakdown in the system which was unable to be corrected prior to year end.

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Delayed deposit of refunds reduces the amount of funds available for expenditure and is noncompliance with the State Officers and Employees Money Disposition Act. Failure to maintain adequate supporting documentation increases the risk that errors and loss due to theft could occur and not be detected. Recording cash receipt dates helps ensure refunds are timely deposited. (Finding Code No. 11-4, 09-4)

In addition, during the prior period, the fee amounts reported in the Court's Agency Fee Imposition Report (Report) for FY08 and FY09 submitted to the Office of the Comptroller did not trace to Court records. During the current period, fee amounts reported to the Office of the Comptroller agreed to Court records.

RECOMMENDATION

We recommend the Court strengthen its controls to ensure receipts and refunds are deposited timely, deposits are date stamped, and proper documentation is maintained.

COURT RESPONSE

The Court agrees with the recommendation. The SAMS manual will be followed in performing the recommended procedures.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

11-5. **FINDING** (Inadequate controls over personal services)

The Court of Claims (Court) did not maintain adequate controls over personal services. During our testing, we noted the following:

- The Court did not perform annual evaluations for five of five (100%) full-time employees and nine of nine (100%) part-time employees. The Court's Personnel Policies and Procedures Manual states performance evaluations shall be conducted on an annual basis to provide the supervisor and the employee with the opportunity to clarify job requirements and set expectations for future reporting periods. Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Written performance evaluations should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions.
- Timesheets submitted by four of five (80%) full-time employees indicated the employees did not work during the regularly scheduled work hours, and there was no documentation of an approved alternative work schedule. The Court's Personnel Policies and Procedures Manual states the Court's regular work schedule is 8:30 to 4:30, unless an alternative schedule has been approved. Good internal controls would require the approval be formally documented. Failure to work during the regularly scheduled work hours without an approved alternative work schedule is noncompliance with the Court's personnel policies and increases the risk of the Court paying for services not rendered by its employees.
- Five of five (100%) full-time employees used compensatory time before the time was earned. In addition, two of five (40%) full-time employees did not sign in or out so the amount of compensatory time earned and used could not be determined. The Court's Personnel Policies and Procedures Manual states the primary means of compensation for working hours in excess of normal working hours shall be equal compensatory time in the same week in which any excess hours were worked. In addition, good business practices require overtime be worked before compensatory time is taken to prevent employees from not working the required number of hours. Use of compensatory time before it is earned is noncompliance with the Court's personnel policies and increases the risk of the Court paying for services not rendered by its employees.
- Vacation time was noted on one of five (20%) full-time employee's timesheets but the sign-in sheet indicated the employee was working. Additionally, for one of five (20%) full-time employees tested, accumulated vacation time was not correctly calculated. The employee's accumulated vacation time balance was understated by four hours. The Illinois Administrative Code (80 Ill. Adm. Code 303.340) implemented and authorized by the

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate, daily attendance records. Failure to maintain accurate attendance records increases the risk of the Department paying for services not rendered by employees.

- For one of nine (11%) part-time employees tested, the number of withholding exemptions on the payroll voucher did not trace to the employee's Federal/Illinois W-4 Employee's Withholding Exemption Certificate. SAMS (Procedure 23.20.05) requires all State agencies to have on file a properly completed Federal/Illinois W-4 for all active employees. In addition, good internal controls require a thorough review of payroll withholdings to ensure the correct amount is reported on the employee's payroll. Failure to maintain a properly completed Federal/Illinois W-4 increases the likelihood of an incorrect withholding exemption being used to prepare payroll.
- For one of nine (11%) part-time employees tested, three activity sheets were submitted one to four months after the end of the timekeeping period. The Court's Personnel Policies and Procedures Manual states all part-time employees are to complete activity sheets identifying the tasks completed, on a case-by-case basis. Activity sheets are to be compiled and sent on a monthly basis to the Court. Failure to timely submit activity sheets increases the opportunity for employee time and attendance abuse.
- The Court's Personnel Policies and Procedures Manual had not been updated to include the topic of salaries and raises. Good business practices require formal policies and procedures governing personnel transactions be established to ensure transactions are reasonable, appropriately approved, and adequately documented. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively and in compliance with applicable law. Lack of personnel policies and procedures for the topic of salaries and raises increases the risk of the Court not providing employees required information on their employment and increases the risk for inaccurate payroll.
- The Court did not maintain support for its Agency Workforce Reports for FY10 and FY11. Additionally, the Agency Workforce report filed in FY10 contained mathematical inaccuracies. The State Employment Records Act (5 ILCS 410 et seq.) requires State agencies to collect, classify, maintain and report certain employment statistics for women, disabled and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed by January 1 each year for the preceding fiscal year with the Office of the Secretary of State and with the Office of the Governor. Failure to provide accurate reports to both the Office of the Secretary of State and the Office of the Governor prevents fulfillment of the purpose of the State Employees Records Act, which is to provide information to help guide efforts to achieve a more diversified State work force.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

Court personnel stated the errors were due to differing interpretations of the employee manual, oversight and typographical errors. (Finding Code No. 11-5)

RECOMMENDATION

We recommend the Court annually document employee evaluations for both full-time and part-time employees and update their policies and procedures to include the topic of salaries and wages. Also, the Court should maintain documentation of alternative employee work schedules. In addition, the Court employees should only take compensatory time off when it has been earned, maintain accurate attendance and accumulated leave time records, and require part-time employees to submit activity sheets on a timely basis. In addition, we recommend the Court maintain properly completed Illinois/Federal W-4 forms in employee personnel files. Further, the Court should prepare mathematically accurate Agency Workforce Reports, maintain supporting documentation for the reports and file a corrected report with the Office of the Governor and Secretary of State.

COURT RESPONSE

The Court will implement the recommendations and attempt to clarify its personnel manual. Annual evaluations of staff will be performed. Anyone working an alternative work schedule will do so with the written consent of the Chief Judge. The Court does not award unearned Compensatory Time. Each full-time employee is responsible for working their full weekly schedule and each week is viewed as a whole. If, at the end of a week, an employee has not worked the minimum required hours, that employee must use vacation or personal leave time to cover the shortage. Salaries and Wages are determined at the sole discretion of the Chief Judge.

STATE OF ILLINOIS
COURT OF CLAIMS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2011

A. **FINDING** (Outdated and incomplete personnel policies and procedures)

During the prior examination period, the Court of Claims (Court) personnel policies and procedures had not been updated since December 1, 1983 and did not include all relevant personnel and payroll topics such as salary/raises, sexual harassment, overtime/compensatory time, hiring, terminations, evaluations, part-time employees, flextime, prohibited political activity, and Family and Medical Leave Act.

During the current examination period, the Court updated its personnel policies and procedures to include those topics noted above except for policies regarding salary ranges and raises which is reported as part of finding 11-5. (Finding Code No. 09-5, 07-1)

B. **FINDING** (Inadequate control over part-time employees)

During the prior examination period, the Court of Claims (Court) did not have adequate controls over part-time employees designated to work from locations outside the Springfield and Chicago offices.

During the current examination period, the Court implemented controls over part-time employees designated to work from locations outside the Springfield and Chicago offices. Those controls required part-time employees to submit monthly activity sheets identifying official state business was performed. However, during detail testing of part-time employees, we found one employee did not timely submit their timesheets timely. This is reported as part of finding 11-5. (Finding Code No. 09-6, 07-3, 05-2)

C. **FINDING** (Lack of a documented process to support the estimation of personnel expenditures reimbursed from a Federal grant)

During the prior period, the Court of Claims (Court) charged personal services to a Federal grant without documenting the estimated personnel expenditures were reasonable compared to the actual time worked.

During the current period, the Court changed its allocation procedures. Now only one part-time employee is assigned to work on the federal grant. Documentation to determine whether estimated personal expenditures are reasonable compared to actual time worked in not required when a person works full-time on one grant. (Finding Code No. 09-7, 07-4)

STATE OF ILLINOIS
COURT OF CLAIMS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2011

D. **FINDING** (Voucher processing weaknesses)

During the prior examination period, the Court of Claims (Court) did not exercise adequate controls over voucher processing. The Court approved vouchers untimely and did not code the vouchers with the proper Statewide Accounting Management System (SAMS) detail object code.

During the current examination period, the Court of Claims (Court) approved vouchers timely and correctly coded vouchers with the proper SAMS detail object code for the sample of vouchers tested. However, the Court did not date stamp invoices when received and therefore this finding has been reported in our immaterial letter as item IM11-2. (Finding Code No. 09-8)

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:

- Agency 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
 COURT OF CLAIMS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2011
 (Expressed in Thousands)

<u>Federal Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>	<u>Amount Provided to Subrecipients</u>
U.S. Department of Justice - Office of Victims of Crime			
Crime Victim Compensation	16.576	\$ 2,980	\$ -
ARRA - Crime Victim Compensation	16.576	2,215	-
 Total Expenditures of Federal Awards		<u>\$ 5,195</u>	<u>\$ -</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, 2010
 (Expressed in Thousands)

<u>Federal Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>	<u>Amount Provided to Subrecipients</u>
U.S. Department of Justice - Office of Victims of Crime Crime Victim Compensation	16.576	\$ 8,232	\$ -
Total Expenditures of Federal Awards		<u>\$ 8,232</u>	<u>\$ -</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, 2011

Note 1 – General

The accompanying Schedule of Expenditures of Federal Awards includes all of the federal financial assistance programs of the Court of Claims (Court). Federal financial assistance received directly from federal agencies is included in these schedules.

Note 2 – Basis of Presentation

The Schedule of Expenditures of Federal Awards was prepared on the cash basis.

Note 3 – Description of 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

This program is funded by the U.S. Department of Justice to support state crime victim compensation programs. These programs help pay for some of the expenses resulting from crimes involving violence or abuse.

Note 4 – Noncash Awards

The Court did not receive any non-cash awards.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			July 1 to August 31	August 31		
P.A. 96-0956 FISCAL YEAR 2011						
General Revenue Fund - 0001						
Personal Services for Non-Bargaining Unit Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Contributions to Social Security for Non-Bargaining Unit Employees	-	-	-	-	-	-
Operational Expenses	1,469,800	1,208,747	19,338	1,228,085	241,715	
Operational Expenses, Awards, Grants, and Permanent Improvements	24,500,000	23,198,117	1,300,718	24,498,835	1,165	
Payment of Line of Duty Awards	14,000,000	-	-	-	14,000,000	
For Claims under the Crime Victims Compensation Act	-	-	-	-	-	-
Awards and Recommendations	4,523,616	4,059,893	463,723	4,523,616	-	
Result of the Lapsing of an Appropriation	500,000	-	-	-	500,000	
For Claims Other than Crime Victims	10,000,000	-	-	-	10,000,000	
Governor's Discretionary Appropriation	1,000,000	-	960,497	960,497	39,503	
Vacala Construction against the Capital Development Board	581,362	581,361	-	581,361	1	
Total General Revenue Fund	\$ 56,574,778	\$ 29,048,118	\$ 2,744,276	\$ 31,792,394	\$ 24,782,384	
Road Fund - 0011						
For Claims Other than Crime Victims	\$ 1,000,000	\$ 843,858	\$ 119,681	\$ 963,539	\$ 36,461	
Awards and Recommendations	-	-	-	-	-	-
Awards for Lapsed Appropriation Claims less than \$50,000	-	-	-	-	-	-
Total Road Fund	\$ 1,000,000	\$ 843,858	\$ 119,681	\$ 963,539	\$ 36,461	
Vocational Rehabilitation Fund - 0081						
For Claims Other than Crime Victims	\$ 125,000	\$ 84,391	\$ 949	\$ 85,340	\$ 39,660	
Awards for Lapsed Appropriation Claims less than \$50,000	32,878	32,878	-	32,878	-	
Total Vocational Rehabilitation Fund	\$ 157,878	\$ 117,269	\$ 949	\$ 118,218	\$ 39,660	

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
DCFS Children's Services Fund - 0220					
For Claims Other than Crime Victims Awards and Recommendations	\$ 1,500,000	\$ 1,079,678	\$ 153,575	\$ 1,233,253	\$ 266,747
Total DCFCS Children's Services Fund	\$ 1,500,000	\$ 1,079,678	\$ 153,575	\$ 1,233,253	\$ 266,747
State Garage Revolving Fund - 0303					
For Claims Other than Crime Victims	\$ 50,000	\$ 9,786	\$ -	\$ 9,786	\$ 40,214
Total State Garage Revolving Fund	\$ 50,000	\$ 9,786	\$ -	\$ 9,786	\$ 40,214
Administrative and Grant Fund - 0434					
Crime Victims Compensation Act Administration Expenses	\$ 325,000	\$ 79,468	\$ 4,241	\$ 83,709	\$ 241,291
Total Administrative and Grant Fund	\$ 325,000	\$ 79,468	\$ 4,241	\$ 83,709	\$ 241,291
Court of Claims Federal Grant Fund - 0687					
Crime Victims Compensation Act	\$ 10,000,000	\$ 2,721,625	\$ 135,715	\$ 2,857,340	\$ 7,142,660
Total Court of Claims Federal Grant Fund	\$ 10,000,000	\$ 2,721,625	\$ 135,715	\$ 2,857,340	\$ 7,142,660
Crime Victims Compensation Act - 0843					
Payable from the Court of Claims Federal Recovery Victim Compensation Grant Fund	\$ 3,029,000	\$ 2,573,378	\$ 451,821	\$ 3,025,199	\$ 3,801
Total Administrative and Grant Fund	\$ 3,029,000	\$ 2,573,378	\$ 451,821	\$ 3,025,199	\$ 3,801

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Expenditures Through June 30		
P.A. 96-0956 FISCAL YEAR 2011						
Traffic and Criminal Conviction Surcharge Fund - 0879						
For Claims Other than Crime Victims	\$ 100,000	\$ 65,887	\$ -	\$ 65,887	\$ 34,113	
Total Traffic and Criminal Conviction Surcharge Fund	<u>\$ 100,000</u>	<u>\$ 65,887</u>	<u>\$ -</u>	<u>\$ 65,887</u>	<u>\$ 34,113</u>	
Miscellaneous Accounts						
Education Assistance (0007)	\$ 6,294	\$ 6,294	\$ -	\$ 6,294	\$ -	
Motor Fuel Tax (0012)	14,388	14,387	-	14,387	1	
Alcoholism and Substance Abuse Block Grant (0013)	1,516	1,516	-	1,516	-	
Food and Drug Safety (0014)	483	483	-	483	-	
Penny Severns Breast, Cervical, and Ovarian Cancer Research (0015)	2,940	2,940	-	2,940	-	
Transportation Regulatory (0018)	-	-	-	-	-	
General Professions Dedicated (0022)	90	90	-	90	-	
Illinois Department of Agriculture Laboratory Services Revolving (0024)	-	-	-	-	-	
State Boating Act (0039)	163	163	-	163	-	
State Parks (0040)	2,185	2,185	-	2,185	1	
Wildlife and Fish (0041)	78,060	78,059	-	78,059	1	
Agricultural Premium (0045)	-	-	-	-	-	
Fire Prevention (0047)	82	82	-	82	-	
Mental Health (0050)	-	-	-	-	-	
Title III Social Security and Employment Service (0052)	12,139	12,138	-	12,138	1	
State Pensions (0054)	21,668	21,667	-	21,667	1	
Public Utility (0059)	-	-	-	-	-	
Alzheimer's Disease Research (0060)	8,142	8,141	-	8,141	1	
Public Health Services (0063)	899,539	899,538	-	899,538	1	
U.S. Environmental Protection (0065)	7,587	7,586	-	7,586	1	
Radiation Protection (0067)	-	-	-	-	-	
EPA Special State Projects Trust (0074)	-	-	-	-	-	
Solid Waste Management (0078)	-	-	-	-	-	

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			July 1 to	August 31		
Miscellaneous Accounts (Continued)						
Subtitle D Management (0089)	\$ 100	\$ 99	-	\$ 99	\$ 1	
Clean Air Act Permit (0091)	14,134	14,134	-	14,134	-	
Illinois State Medical Disciplinary (0093)	11,418	11,417	-	11,417	1	
Facility Licensing (0118)	-	-	-	-	-	
State Gaming (0129)	8,000	8,000	-	8,000	-	
Plugging and Restoration (0137)	-	-	-	-	-	
Illinois Dept of Revenue Trust Fund (0140)	872	872	-	872	-	
Capital Development Fund (0141)	2,399	2,399	-	2,399	-	
Aggregate Operations Regulatory (0146)	-	-	-	-	-	
State Crime Laboratory (0152)	-	-	-	-	-	
Weights and Measures (0163)	-	-	-	-	-	
Illinois School Asbestos Abatement (0175)	-	-	-	-	-	
Ticket for the Cure (0208)	-	-	-	-	-	
Capital Development Board Revolving (0215)	441	441	-	441	-	
Professional Indirect Cost (0218)	6,005	6,004	-	6,004	1	
Asbestos Abatement (0224)	-	-	-	-	-	
Illinois Health Facilities (0238)	-	-	-	-	-	
Emergency Public Health Fund (0240)	5,109	-	-	-	5,109	
Nursing Dedicated and Professional (0258)	-	-	-	-	-	
Mandatory Arbitration (0262)	600	600	-	600	-	
Water Revolving (0270)	597	597	-	597	-	
LaSalle Veterans Home (0272)	-	-	-	-	-	
Drunk and Drugged Driving Prevention Fund (0276)	234	233	-	233	1	
Long Term Care Monitor Receiver (0285)	1,677	1,677	-	1,677	-	
Community Water Supply Laboratory (0288)	4,575	4,575	-	4,575	-	
Fertilizer Control (0290)	-	-	-	-	-	
Guardianship and Advocacy (0297)	-	-	-	-	-	
Working Capital Revolving (0301)	52,497	52,496	-	52,496	1	
Statistical Services Revolving (0304)	1,237,440	471,429	-	471,429	766,011	

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures July 1 to August 31		
Miscellaneous Accounts (Continued)						
Communications Revolving (0312)	\$ 692,304	\$ 692,303	\$ -	\$ 692,303	\$ -	1
Facilities Management Revolving (0314)	623,401	515,525	-	515,525	107,876	
Professional Services (0317)	10,675	10,674	-	10,674	-	1
Federal Support Agreement Revolving (0333)	-	-	-	-	-	-
Care Provider for Persons with a Developmental Disability (0344)	-	-	-	-	-	-
Lead Poisoning Screening (0360)	-	-	-	-	-	-
Securities Audit and Enforcement (0362)	2,488	2,487	-	2,487	-	1
Department of Business Services Special Operations (0363)	602	602	-	602	-	-
Feed Control Fund (0369)	388	388	-	388	-	-
Tanning Facility Permit (0370)	1,200	1,200	-	1,200	-	-
Plumbing Licensure and Program (0372)	-	-	-	-	-	-
State Treasurer's Bank Services Trust (0373)	-	-	-	-	-	-
Appraisal Administration Fund (0386)	7,600	7,600	-	7,600	-	-
Senior Health Insurance Program (0396)	-	-	-	-	-	-
Trauma Center Fund (0397)	92,475	92,475	-	92,475	-	-
EMS Assistant (0398)	-	-	-	-	-	-
DHS Special Purpose Trust (0408)	27,693	27,692	-	27,692	-	1
Armory Rental (0416)	50,435	-	-	-	50,435	
Public Aid Recoveries Trust (0421)	15,368	592	14,775	15,367	-	1
Illinois State Fair (0438)	137	137	-	137	-	-
GI Education (0447)	-	-	-	-	-	-
Nuclear Civil Protection Planning Fund (0484)	29,365	-	-	-	29,365	
Criminal Justice Trust (0488)	24,586	24,585	-	24,585	-	1
Old Age Survivors Insurance (0495)	913	913	-	913	-	-
Early Intervention Service Revolving (0502)	71	70	-	70	-	1
State Asset Forfeiture (0514)	-	-	-	-	-	-
Department of Corrections Reimbursement and Education (0523)	60	60	-	60	-	-
Health Facility Plan Review (0524)	-	-	-	-	-	-
Emergency Management Preparedness (0526)	21,351	21,351	-	21,351	-	-

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
Miscellaneous Accounts (Continued)						
Sex Offender Management Board (0527)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Domestic Violence Abuser Services (0528)	28,590	-	-	-	28,590	-
Commission Operations (0534)	2,147	2,147	-	2,147	-	-
State Offender DNA Identification System (0537)	-	-	-	-	-	-
Illinois Historic Sites (0538)	2,220	2,220	-	2,220	-	-
Attorney General Court Order and Voluntary Compliance Fund (0542)	150	150	-	150	-	-
Supplemental Low Income Energy Assistance (0550)	1,137	1,136	-	1,136	1	-
SBE Federal Department of Education (0561)	3,976	3,976	-	3,976	-	-
DCFS Federal Projects (0566)	1,057	1,057	-	1,057	-	-
School Infrastructure (0568)	-	-	-	-	-	-
Pesticide Control (0576)	1,923	1,923	-	1,923	-	-
DCFS Special Purpose Trust (0582)	-	-	-	-	-	-
DHS Federal Projects (0592)	1,875	1,875	-	1,875	-	-
Whistleblower Reward and Protection (0600)	-	-	-	-	-	-
Capital Litigation Trust (0614)	35,464	35,463	-	35,463	1	-
Motor Vehicle License Plate (0622)	2,049	2,049	-	2,049	-	-
Horse Racing (0632)	309	309	-	309	-	-
Student Loan Operation (0664)	-	-	-	-	-	-
FY09 Budget Relief Fund (0678)	10,381	10,381	-	10,381	-	-
DHS Private Resource (0690)	-	-	-	-	-	-
USDA Women, Infants, and Children Fund (0700)	5,152	5,151	-	5,151	1	-
State Police Whistleblower Reward and Protection (0705)	-	-	-	-	-	-
State Lottery (0711)	206,758	206,757	-	206,757	1	-
Post Transplant Maintenance and Retention Fund (0712)	2,800	-	-	-	2,800	-
Community Mental Health Medicaid Trust Fund (0718)	101,420	78,997	-	78,997	22,423	-
Federal Industrial Services (0726)	-	-	-	-	-	-
Illinois Clean Water (0731)	-	-	-	-	-	-
Secretary of State DUI Administration (0732)	-	-	-	-	-	-
Tobacco Settlement Recovery (0733)	36,071	36,070	-	36,070	1	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures Through June 30		
Miscellaneous Accounts (Continued)						
Child Support Administrative (0757)	\$ 10,963	\$ 10,963	\$ -	\$ 10,963	\$ -	-
Tourism Promotion (0763)	-	-	-	-	-	-
Pet Population Control (0764)	-	-	-	-	-	-
Federal Surface Mining Control and Reclamation (0765)	-	-	-	-	-	-
Illinois Math and Science Academy Income (0768)	-	-	-	-	-	-
Veterans Affairs Library Grant (0775)	-	-	-	-	-	-
Presidential Library and Museum Operating (0776)	10,305	10,304	-	10,304	-	1
Bank and Trust Company (0795)	-	-	-	-	-	-
Nuclear Safety Emergency Preparedness (0796)	34,398	34,397	-	34,397	-	1
AG State Projects and Court Order Distribution Fund (0801)	2,271	2,271	-	2,271	-	-
Personal Property Tax Replacement Fund (0802)	7,375	7,375	-	7,375	-	-
Dram Shop (0821)	4,555	4,554	-	4,554	-	1
Illinois State Dental Disciplinary (0823)	-	-	-	-	-	-
Hazardous Waste (0828)	-	-	-	-	-	-
Real Estate License Administration (0850)	-	-	-	-	-	-
Low Income Home Energy Assistance Block Grant (0870)	81,638	81,638	-	81,638	-	-
Maternal and Child Health Services Block (0872)	489,839	489,838	-	489,838	-	1
Intra Agency Services (0883)	-	-	-	-	-	-
Public Health Special State Projects (0896)	16,438	16,437	-	16,437	-	1
Petroleum Violation Fund (0900)	2,000	2,000	-	2,000	-	-
State Surplus Property Revolving (0903)	-	-	-	-	-	-
Illinois State Police Federal Projects (0904)	70	70	-	70	-	-
Illinois Forestry Development (0905)	260	260	-	260	-	-
State Police Services (0906)	71,446	71,446	-	71,446	-	-
Juvenile Justice Trust (0911)	-	-	-	-	-	-
Metabolic Screening and Treatment (0920)	27,584	27,583	-	27,583	-	1
Insurance Producer Administration (0922)	-	-	-	-	-	-
Coal Technology Development Assistance (0925)	-	-	-	-	-	-
Child Support Enforcement Trust (0957)	-	-	-	-	-	-

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures Through June 30		
Miscellaneous Accounts (Continued)						
Park and Conservation (0962)	\$ -	-	\$ -	-	\$ -	-
Vehicle Inspection (0963)	756	755	-	755	-	1
Manteno Veterans Home (0980)	86,843	86,843	-	86,843	-	-
Illinois Beach Marina (0982)	1,096	1,095	-	1,095	-	1
Abandoned Mined Lands Reclamation Council Federal Trust (0991)	-	-	-	-	-	-
Total Miscellaneous Accounts	<u>\$ 5,293,803</u>	<u>\$ 4,266,386</u>	<u>\$ 14,775</u>	<u>\$ 4,281,161</u>	<u>\$ 1,012,642</u>	
GRAND TOTAL - ALL FUNDS	<u>\$ 78,030,459</u>	<u>\$ 40,805,453</u>	<u>\$ 3,625,033</u>	<u>\$ 44,430,486</u>	<u>\$ 33,599,973</u>	

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller and have been reconciled to Court records.

Note 2: Expenditure amounts are vouchers approved for payment by the Court and submitted to the State Comptroller for payment to the vendor.

Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Court and submitted to the Comptroller after August.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
General Revenue Fund - 0001					
Personal Services for Non-Bargaining Unit Employees	\$ 1,178,400	\$ 951,836	\$ -	\$ 951,836	\$ 226,564
State Contributions to Social Security for Non-Bargaining Unit Employees	90,200	65,100	-	65,100	25,100
Operational Expenses	201,200	153,467	19,898	173,365	27,835
Operational Expenses, Awards, Grants, and Permanent Improvements	21,168,200	17,451,077	3,663,862	21,114,939	53,261
Payment of Line of Duty Awards	10,540,000	10,481,915	15,695	10,497,610	42,390
For Claims under the Crime Victims Compensation Act	5,000,000	4,994,583	1,970	4,996,553	3,447
Awards and Recommendations	796,600	796,600	-	796,600	-
Result of the Lapsing of an Appropriation	10,831,695	6,430,298	4,376,702	10,807,000	24,695
Total General Revenue Fund	\$ 49,806,295	\$ 41,324,876	\$ 8,078,127	\$ 49,403,003	\$ 403,292
Road Fund - 0011					
For Claims Other than Crime Victims	\$ 1,000,000	\$ 492,567	\$ 50,490	\$ 543,057	\$ 456,943
Awards and Recommendations	551,020	551,019	-	551,019	1
Awards for Lapsed Appropriation Claims less than \$50,000	137,893	137,893	-	137,893	-
Total Road Fund	\$ 1,688,913	\$ 1,181,479	\$ 50,490	\$ 1,231,969	\$ 456,944
Vocational Rehabilitation Fund - 0081					
For Claims Other than Crime Victims	\$ 125,000	\$ 67,685	\$ 5,652	\$ 73,337	\$ 51,663
Awards for Lapsed Appropriation Claims less than \$50,000	25,784	25,784	-	25,784	-
Total Vocational Rehabilitation Fund	\$ 150,784	\$ 93,469	\$ 5,652	\$ 99,121	\$ 51,663

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
DCFS Children's Services Fund - 0220					
For Claims Other than Crime Victims Awards and Recommendations	\$ 1,500,000 231,600	\$ 1,083,984 231,600	\$ 23,103 -	\$ 1,107,087 231,600	\$ 392,913 -
Total DCFS Children's Services Fund	\$ 1,731,600	\$ 1,315,584	\$ 23,103	\$ 1,338,687	\$ 392,913
State Garage Revolving Fund - 0303					
For Claims Other than Crime Victims	\$ 50,000	\$ 3,382	\$ 4,167	\$ 7,549	\$ 42,451
Total State Garage Revolving Fund	\$ 50,000	\$ 3,382	\$ 4,167	\$ 7,549	\$ 42,451
Administrative and Grant Fund - 0434					
Crime Victims Compensation Act Administration Expenses	\$ 325,000	\$ 80,754	\$ 22,059	\$ 102,813	\$ 222,187
Total Administrative and Grant Fund	\$ 325,000	\$ 80,754	\$ 22,059	\$ 102,813	\$ 222,187
Court of Claims Federal Grant Fund - 0687					
Crime Victims Compensation Act	\$ 10,000,000	\$ 8,467,424	\$ -	\$ 8,467,424	\$ 1,532,576
Total Court of Claims Federal Grant Fund	\$ 10,000,000	\$ 8,467,424	\$ -	\$ 8,467,424	\$ 1,532,576
Crime Victims Compensation Act - 0843					
Payable from the Court of Claims Federal Recovery Victim Compensation Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative and Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
Traffic and Criminal Conviction Surcharge Fund - 0879					
For Claims Other than Crime Victims	\$ 100,000	\$ 45,580	\$ 15,782	\$ 61,362	\$ 38,638
Total Traffic and Criminal Conviction Surcharge Fund	\$ 100,000	\$ 45,580	\$ 15,782	\$ 61,362	\$ 38,638
Miscellaneous Accounts					
Education Assistance (0007)	-	-	-	-	-
Motor Fuel Tax (0012)	297	296	-	296	1
Alcoholism and Substance Abuse Block Grant (0013)	253,491	253,490	-	253,490	1
Food and Drug Safety (0014)	-	-	-	-	-
Penny Saver's Breast, Cervical, and Ovarian Cancer Research (0015)	3,952	3,952	-	3,952	-
Transportation Regulatory (0018)	632	632	-	632	-
General Professions Dedicated (0022)	447	446	-	446	1
Illinois Department of Agriculture Laboratory Services Revolving (0024)	141	141	-	141	-
State Boating Act (0039)	409	408	-	408	1
State Parks (0040)	-	-	-	-	-
Wildlife and Fish (0041)	28,317	28,316	-	28,316	1
Agricultural Premium (0045)	84	84	-	84	-
Fire Prevention (0047)	693	692	-	692	1
Mental Health (0050)	103,687	103,687	-	103,687	-
Title III Social Security and Employment Service (0052)	14,990	14,989	-	14,989	1
State Pensions (0054)	-	-	-	-	-
Public Utility (0059)	15,028	15,027	-	15,027	1
Alzheimer's Disease Research (0060)	24,525	24,524	-	24,524	1
Public Health Services (0063)	462,395	462,393	-	462,393	2
U.S. Environmental Protection (0065)	1,514	1,514	-	1,514	-
Radiation Protection (0067)	3,607	3,607	-	3,607	-
EPA Special State Projects Trust (0074)	401	401	-	401	-
Solid Waste Management (0078)	629	-	-	-	629

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
Miscellaneous Accounts (Continued)					
Subtitle D Management (0089)	\$ 114	\$ 114	\$ -	\$ 114	\$ -
Clean Air Act Permit (0091)	384	384	-	384	-
Illinois State Medical Disciplinary (0093)	1,165	1,165	-	1,165	-
Facility Licensing (0118)	2,117	2,117	-	2,117	-
State Gaming (0129)	21,239	21,239	-	21,239	-
Plugging and Restoration (0137)	19,960	19,960	-	19,960	-
Illinois Dept of Revenue Trust Fund (0140)	-	-	-	-	-
Capital Development Fund (0141)	-	-	-	-	-
Aggregate Operations Regulatory (0146)	330	330	-	330	-
State Crime Laboratory (0152)	851	851	-	851	1
Weights and Measures (0163)	216,795	216,795	-	216,795	-
Illinois School Asbestos Abatement (0175)	12,500	12,500	-	12,500	-
Ticket for the Cure (0208)	19,227	19,226	-	19,226	1
Capital Development Board Revolving (0215)	6,921	6,920	-	6,920	1
Professional Indirect Cost (0218)	12,822	12,821	-	12,821	1
Asbestos Abatement (0224)	360	360	-	360	-
Illinois Health Facilities (0238)	41,191	41,191	-	41,191	-
Emergency Public Health Fund (0240)	-	-	-	-	-
Nursing Dedicated and Professional (0258)	1,777	1,777	-	1,777	-
Mandatory Arbitration (0262)	-	-	-	-	-
Water Revolving (0270)	13,129	13,128	-	13,128	1
LaSalle Veterans Home (0272)	2,303	2,303	-	2,303	-
Drunk and Drugged Driving Prevention Fund (0276)	-	-	-	-	-
Long Term Care Monitor Receiver (0285)	552	551	-	551	1
Community Water Supply Laboratory (0288)	110	110	-	110	-
Fertilizer Control (0290)	3,703	3,703	-	3,703	-
Guardianship and Advocacy (0297)	306	306	-	306	-
Working Capital Revolving (0301)	17,490	17,489	-	17,489	1
Statistical Services Revolving (0304)	12,751	12,751	-	12,751	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
Miscellaneous Accounts (Continued)					
Communications Revolving (0312)	\$ 140,884	\$ 140,883	\$ -	\$ 140,883	\$ 1
Facilities Management Revolving (0314)	561,374	561,374	-	561,374	-
Professional Services (0317)	4,762	4,762	-	4,762	-
Federal Support Agreement Revolving (0333)	1,520	-	-	-	1,520
Care Provider for Persons with a Developmental Disability (0344)	768	767	-	767	1
Lead Poisoning Screening (0360)	9,941	9,940	-	9,940	1
Securities Audit and Enforcement (0362)	10,660	9,360	-	9,360	1,300
Department of Business Services Special Operations (0363)	60	60	-	60	-
Feed Control Fund (0369)	-	-	-	-	-
Tanning Facility Permit (0370)	2,450	2,450	-	2,450	-
Plumbing Licensure and Program (0372)	160	160	-	160	-
State Treasurer's Bank Services Trust (0373)	16,110	16,109	-	16,109	1
Appraisal Administration Fund (0386)	-	-	-	-	-
Senior Health Insurance Program (0396)	637	636	-	636	1
Trauma Center Fund (0397)	-	-	-	-	-
EMS Assistant (0398)	1,200	1,200	-	1,200	-
DHS Special Purpose Trust (0408)	10	10	-	10	-
Armory Rental (0416)	21,534	-	-	-	21,534
Public Aid Recoveries Trust (0421)	127,371	127,370	-	127,370	1
Illinois State Fair (0438)	1,259	1,259	-	1,259	-
GI Education (0447)	30	30	-	30	-
Nuclear Civil Protection Planning Fund (0484)	-	-	-	-	-
Criminal Justice Trust (0488)	54,427	54,426	-	54,426	1
Old Age Survivors Insurance (0495)	1,346	1,345	-	1,345	1
Early Intervention Service Revolving (0502)	21,719	21,718	-	21,718	1
State Asset Forfeiture (0514)	1,077	1,077	-	1,077	-
Department of Corrections Reimbursement and Education (0523)	12,500	12,500	-	12,500	-
Health Facility Plan Review (0524)	12,791	12,790	-	12,790	1
Emergency Management Preparedness (0526)	2,900	2,899	-	2,899	1

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
			Expenditures July 1 to December 31	Expenditures December 31		
Miscellaneous Accounts (Continued)						
Sex Offender Management Board (0527)	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ -
Domestic Violence Abuser Services (0528)	-	-	-	-	-	-
Commission Operations (0534)	-	-	-	-	-	-
State Offender DNA Identification System (0537)	5,970	5,970	-	-	5,970	-
Illinois Historic Sites (0538)	742	742	-	-	742	-
Attorney General Court Order and Voluntary Compliance Fund (0542)	-	-	-	-	-	-
Supplemental Low Income Energy Assistance (0550)	27,663	27,662	-	-	27,662	1
SBE Federal Department of Education (0561)	3,379	3,378	-	-	3,378	1
DCFS Federal Projects (0566)	5,371	5,371	-	-	5,371	-
School Infrastructure (0568)	69	68	-	-	68	1
Pesticide Control (0576)	-	-	-	-	-	-
DCFS Special Purpose Trust (0582)	8,397	8,396	-	-	8,396	1
DHS Federal Projects (0592)	900	900	-	-	900	-
Whistleblower Reward and Protection (0600)	189	189	-	-	189	-
Capital Litigation Trust (0614)	32,666	32,665	-	-	32,665	1
Motor Vehicle License Plate (0622)	4,754	4,754	-	-	4,754	-
Horse Racing (0632)	30	30	-	-	30	-
Student Loan Operation (0664)	11,301	11,301	-	-	11,301	-
FY09 Budget Relief Fund (0678)	-	-	-	-	-	-
DHS Private Resource (0690)	564	564	-	-	564	-
USDA Women, Infants, and Children Fund (0700)	-	-	-	-	-	-
State Police Whistleblower Reward and Protection (0705)	11,691	11,691	-	-	11,691	-
State Lottery (0711)	259,133	256,073	-	-	256,073	3,060
Post Transplant Maintenance and Retention Fund (0712)	-	-	-	-	-	-
Community Mental Health Medicaid Trust Fund (0718)	-	-	-	-	-	-
Federal Industrial Services (0726)	6,400	-	-	-	-	6,400
Illinois Clean Water (0731)	39	39	-	-	39	-
Secretary of State DUI Administration (0732)	825	825	-	-	825	-
Tobacco Settlement Recovery (0733)	243,797	243,796	-	-	243,796	1

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
Miscellaneous Accounts (Continued)					
Child Support Administrative (0757)	\$ 777,173	\$ 776,172	\$ -	\$ 776,172	\$ 1,001
Tourism Promotion (0763)	118,713	118,712	-	118,712	1
Pet Population Control (0764)	970	970	-	970	-
Federal Surface Mining Control and Reclamation (0765)	432	432	-	432	-
Illinois Math and Science Academy Income (0768)	56	56	-	56	-
Veterans Affairs Library Grant (0775)	1,379	1,378	-	1,378	1
Presidential Library and Museum Operating (0776)	5,052	5,051	-	5,051	1
Bank and Trust Company (0795)	2,108	2,107	-	2,107	1
Nuclear Safety Emergency Preparedness (0796)	164	163	-	163	1
AG State Projects and Court Order Distribution Fund (0801)	-	-	-	-	-
Personal Property Tax Replacement Fund (0802)	-	-	-	-	-
Dram Shop (0821)	4,579	4,579	-	4,579	-
Illinois State Dental Disciplinary (0823)	817	817	-	817	-
Hazardous Waste (0828)	297,607	297,607	-	297,607	-
Real Estate License Administration (0850)	1,275	1,275	-	1,275	-
Low Income Home Energy Assistance Block Grant (0870)	41,352	41,351	-	41,351	1
Maternal and Child Health Services Block (0872)	264,590	264,589	-	264,589	1
Intra Agency Services (0883)	5,367	5,367	-	5,367	-
Public Health Special State Projects (0896)	768	767	-	767	1
Petroleum Violation Fund (0900)	-	-	-	-	-
State Surplus Property Revolving (0903)	115	115	-	115	-
Illinois State Police Federal Projects (0904)	-	-	-	-	-
Illinois Forestry Development (0905)	11,945	11,944	-	11,944	1
State Police Services (0906)	13,872	13,871	-	13,871	1
Juvenile Justice Trust (0911)	422	421	-	421	1
Metabolic Screening and Treatment (0920)	-	-	-	-	-
Insurance Producer Administration (0922)	1,710	1,710	-	1,710	-
Coal Technology Development Assistance (0925)	2,044	2,043	-	2,043	1
Child Support Enforcement Trust (0957)	23,400	23,400	-	23,400	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
Miscellaneous Accounts (Continued)					
Park and Conservation (0962)	\$ 733	\$ 733	\$ -	\$ 733	\$ -
Vehicle Inspection (0963)	65	65	-	65	-
Manteno Veterans Home (0980)	608	607	-	607	1
Illinois Beach Marina (0982)	-	-	-	-	-
Abandoned Mined Lands Reclamation Council Federal Trust (0991)	18,692	18,692	-	18,692	-
Total Miscellaneous Accounts	<u>\$ 4,551,915</u>	<u>\$ 4,516,423</u>	<u>\$ -</u>	<u>\$ 4,516,423</u>	<u>\$ 35,492</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 68,404,507</u>	<u>\$ 57,028,971</u>	<u>\$ 8,199,380</u>	<u>\$ 65,228,351</u>	<u>\$ 3,176,156</u>

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

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0042	P.A. 95-0732
General Revenue Fund - 0001			
Appropriations			
(Net of Transfers)	\$ 56,574,778	\$ 49,806,295	\$ 72,565,296
<u>Expenditures</u>			
Personal Services for Non-Bargaining Unit Employees	\$ -	\$ 951,836	\$ 945,726
Employee Retirement Contributions Paid by Employer	-	-	35,810
State Contributions to State Employees' Retirement System	-	-	199,098
State Contributions to Social Security for Non-Bargaining Unit Employees	-	65,100	64,313
Contractual Services	-	-	7,696
Travel	-	-	12,054
Commodities	-	-	2,505
Printing	-	-	4,369
Equipment	-	-	14,563
Telecommunications	-	-	2,955
Refunds	-	-	73
For Reimbursement for Incidental Expenses Incurred by Judges	-	-	31,920
Operational Expenses	1,228,085	173,365	-
Operational Expenses, Awards, Grants, and Permanent Improvements	24,498,835	21,114,939	-
Payment of Line of Duty Awards	-	10,497,610	18,694,217
For Claims under the Crime Victims Compensation Act	-	4,996,553	26,930,530
Result of the Lapsing of an Appropriation	-	10,807,000	499,967
Awards and Recommendations	4,523,616	796,600	7,531,904
For Claims Other than Crime Victims	-	-	7,686,095
Governor's Discretionary Appropriation	960,497	-	-
Vacala Construction against the Capital Development Board	581,361	-	-
Total Expenditures	<u>\$ 31,792,394</u>	<u>\$ 49,403,003</u>	<u>\$ 62,663,795</u>
Lapsed Balances	<u>\$ 24,782,384</u>	<u>\$ 403,292</u>	<u>\$ 9,901,501</u>

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0042	P.A. 95-0732
Road Fund - 0011			
Appropriations (Net of Transfers)	<u>\$ 1,000,000</u>	<u>\$ 1,688,913</u>	<u>\$ 1,608,899</u>
For Claims Other than Crime Victims	\$ 963,539	\$ 543,057	\$ 985,238
Awards and Recommendations	-	551,019	504,364
Awards for Lapsed Appropriation Claims less than \$50,000	-	137,893	-
Total Expenditures	<u>\$ 963,539</u>	<u>\$ 1,231,969</u>	<u>\$ 1,489,602</u>
Lapsed Balances	<u>\$ 36,461</u>	<u>\$ 456,944</u>	<u>\$ 119,297</u>
Vocational Rehabilitation Fund - 0081			
Appropriations (Net of Transfers)	<u>\$ 157,878</u>	<u>\$ 150,784</u>	<u>\$ 125,000</u>
For Claims Other than Crime Victims	\$ 85,340	\$ 73,337	\$ 124,946
Awards for Lapsed Appropriation Claims less than \$50,000	32,878	25,784	-
Total Expenditures	<u>\$ 118,218</u>	<u>\$ 99,121</u>	<u>\$ 124,946</u>
Lapsed Balances	<u>\$ 39,660</u>	<u>\$ 51,663</u>	<u>\$ 54</u>
DCFS Children's Services Fund - 0220			
Appropriations (Net of Transfers)	<u>\$ 1,500,000</u>	<u>\$ 1,731,600</u>	<u>\$ 1,500,000</u>
For Claims Other than Crime Victims	\$ 1,233,253	\$ 1,107,087	\$ 1,182,814
Awards and Recommendations	-	231,600	-
Total Expenditures	<u>\$ 1,233,253</u>	<u>\$ 1,338,687</u>	<u>\$ 1,182,814</u>
Lapsed Balances	<u>\$ 266,747</u>	<u>\$ 392,913</u>	<u>\$ 317,186</u>

STATE OF ILLINOIS
 COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0042	P.A. 95-0732
State Garage Revolving Fund - 0303			
Appropriations (Net of Transfers)	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
For Claims Other than Crime Victims	<u>\$ 9,786</u>	<u>\$ 7,549</u>	<u>\$ 38,522</u>
Total Expenditures	<u>\$ 9,786</u>	<u>\$ 7,549</u>	<u>\$ 38,522</u>
Lapsed Balances	<u><u>\$ 40,214</u></u>	<u><u>\$ 42,451</u></u>	<u><u>\$ 11,478</u></u>
Administrative and Grant Fund - 0434			
Appropriations (Net of Transfers)	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>
Crime Victims Compensation Act Administration Expenses	<u>\$ 83,709</u>	<u>\$ 102,813</u>	<u>\$ 101,279</u>
Total Expenditures	<u>\$ 83,709</u>	<u>\$ 102,813</u>	<u>\$ 101,279</u>
Lapsed Balances	<u><u>\$ 241,291</u></u>	<u><u>\$ 222,187</u></u>	<u><u>\$ 223,721</u></u>
Court of Claims Federal Grant Fund - 0687			
Appropriations (Net of Transfers)	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ -</u>
Crime Victims Compensation Act	<u>\$ 2,857,340</u>	<u>\$ 8,467,424</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 2,857,340</u>	<u>\$ 8,467,424</u>	<u>\$ -</u>
Lapsed Balances	<u><u>\$ 7,142,660</u></u>	<u><u>\$ 1,532,576</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0042	P.A. 95-0732
Crime Victims Compensation Act - 0843			
Appropriations (Net of Transfers)	<u>\$ 3,029,000</u>	<u>\$ -</u>	<u>\$ -</u>
Payable from the Court of Claims Federal Recovery Victim Compensation Grant Fund	<u>\$ 3,025,199</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 3,025,199</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 3,801</u>	<u>\$ -</u>	<u>\$ -</u>
Traffic and Criminal Conviction Surcharge Fund - 0879			
Appropriations (Net of Transfers)	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
For Claims Other than Crime Victims	<u>\$ 65,887</u>	<u>\$ 61,362</u>	<u>\$ 44,092</u>
Total Expenditures	<u>\$ 65,887</u>	<u>\$ 61,362</u>	<u>\$ 44,092</u>
Lapsed Balances	<u>\$ 34,113</u>	<u>\$ 38,638</u>	<u>\$ 55,908</u>
Miscellaneous Accounts			
Appropriation (Net of Transfers)	<u>\$ 5,293,803</u>	<u>\$ 4,551,915</u>	<u>\$ 3,029,118</u>
Total Miscellaneous Accounts	<u>\$ 4,281,161</u>	<u>\$ 4,516,423</u>	<u>\$ 2,431,479</u>
Lapsed Balances	<u>\$ 1,012,642</u>	<u>\$ 35,492</u>	<u>\$ 597,639</u>
Total Appropriations	<u>\$ 78,030,459</u>	<u>\$ 68,404,507</u>	<u>\$ 79,303,313</u>
Total Expenditures	<u>\$ 44,430,486</u>	<u>\$ 65,228,351</u>	<u>\$ 68,076,529</u>
Total Lapsed Balances	<u>\$ 33,599,973</u>	<u>\$ 3,176,156</u>	<u>\$ 11,226,784</u>

STATE OF ILLINOIS
 COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0042	P.A. 95-0732
State Officer Appropriations	<u>\$ 424,600</u>	<u>\$ 424,600</u>	<u>\$ 424,600</u>
State Officer Expenditures			
Chief Judge	\$ 64,911	\$ 64,911	\$ 64,911
Six Judges	341,012	359,508	359,508
Total Expenditures	<u>\$ 405,923</u>	<u>\$ 424,419</u>	<u>\$ 424,419</u>

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Fiscal Years Ended June 30, 2011

	<u>Equipment</u>
Balance at July 1, 2009	\$ 197,888
Additions	24,233
Deletions	(13,690)
Net Transfers	0
Balance at June 30, 2010	\$ 208,431
Balance at July 1, 2010	\$ 208,431
Additions	22,636
Deletions	(5,582)
Net Transfers	0
Balance at June 30, 2011	\$ 225,485

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
For the Fiscal Years Ended June 30,

	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Revenue Fund - 0001			
Filing fees collected	\$ 6,040	\$ 6,355	\$ 7,314
Miscellaneous receipts	342	47	0
Copy fees (Freedom of Information Act)	0	45	153
Reimbursement from various State funds	633,069	541,819	411,438
Prior year refunds	<u>109,980</u>	<u>229,510</u>	<u>157,999</u>
Total General Revenue Fund	<u>\$ 749,431</u>	<u>\$ 777,776</u>	<u>\$ 576,904</u>
DCFS Childrens' Services Fund - 0220			
Prior year refunds	<u>\$ 0</u>	<u>\$ 630</u>	<u>\$ 0</u>
Total DCFS Childrens' Services Fund	<u>\$ 0</u>	<u>\$ 630</u>	<u>\$ 0</u>
Administrative and Grant Fund - 0434			
Federal drawdowns	<u>\$ 101,707</u>	<u>\$ 110,515</u>	<u>\$ 78,464</u>
Total Administrative and Grant Fund	<u>\$ 101,707</u>	<u>\$ 110,515</u>	<u>\$ 78,464</u>
Federal Grant Fund - 0687			
Federal drawdowns	\$ 2,878,678	\$ 8,135,781	\$ 0
Restitution	38,444	0	0
Prior year refunds	<u>88,417</u>	<u>0</u>	<u>0</u>
Total Federal Grant Fund	<u>\$ 3,005,539</u>	<u>\$ 8,135,781</u>	<u>\$ 0</u>
Federal Recovery Victim Compensation Grant Fund - 0843			
Federal drawdowns	<u>\$ 2,687,574</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Federal Recovery Victim Compensation Grant Fund	<u>\$ 2,687,574</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Receipts - All Funds	<u><u>\$ 6,544,251</u></u>	<u><u>\$ 9,024,702</u></u>	<u><u>\$ 655,368</u></u>

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

For the Fiscal Years Ended June 30,

	<u>2011</u>	<u>2010</u>
<u>GENERAL REVENUE FUND - 0001</u>		
Receipts per Agency Records	\$ 749,431	\$ 777,776
Add: Deposits in Transit, Beginning of Year	12,857	48,606
Less: Deposits in Transit, End of Year	<u>(30,173)</u>	<u>(12,857)</u>
Total Receipts per Agency Records	<u>\$ 732,115</u>	<u>\$ 813,525</u>
Deposits Recorded by the Comptroller	<u>\$ 648,022</u>	<u>\$ 1,019,280</u>
Difference *	<u>\$ 84,093</u>	<u>\$ (205,755)</u>
 <u>DCFS CHILDRENS' SERVICES FUND - 0220</u>		
Receipts per Agency Records	\$ 0	\$ 630
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>
Total Receipts per Agency Records	<u>\$ 0</u>	<u>\$ 630</u>
Deposits Recorded by the Comptroller	<u>\$ 0</u>	<u>\$ 630</u>
 <u>ADMINISTRATIVE & GRANT FUND - 0434</u>		
Receipts per Agency Records	\$ 101,707	\$ 110,515
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>
Total Receipts per Agency Records	<u>\$ 101,707</u>	<u>\$ 110,515</u>
Deposits Recorded by the Comptroller	<u>\$ 101,707</u>	<u>\$ 110,515</u>

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

For the Fiscal Years Ended June 30,

	2011	2010
<u>FEDERAL GRANT FUND - 0687</u>		
Receipts per Agency Records	\$ 3,005,539	\$ 8,135,781
Add: Deposits in Transit, Beginning of Year	14,782	0
Less: Deposits in Transit, End of Year	(6,512)	(14,782)
Total Receipts per Agency Records	\$ 3,013,809	\$ 8,120,999
Deposits Recorded by the Comptroller	\$ 2,934,504	\$ 8,120,999
Difference *	\$ 79,305	\$ 0
 <u>FEDERAL RECOVERY VICTIM COMPENSATION GRANT FUND - 0843</u>		
Receipts per Agency Records	\$ 2,687,574	\$ 0
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	(472,001)	0
Total Receipts per Agency Records	\$ 2,215,573	\$ 0
Deposits Recorded by the Comptroller	\$ 2,215,573	\$ 0
 GRAND TOTAL	 \$ 6,063,204	 \$ 9,045,669

Note* - Court receipt records could not be reconciled to the Office of the Comptroller records. See Finding 11-1.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2010

General Revenue Fund - 0001

Operating Expenses

For Fiscal Year 2011, the appropriation process was changed for operating expenses paid from the General Revenue Fund. The Court of Claims (Court) received a lump sum appropriation for operational expenses, including personal service expenditures, rather than individual appropriations designated for specific purposes.

Operational Expenses, Awards, Grants, and Permanent Improvements

For Fiscal Year 2011, the appropriation process consolidated Payment of Line of Duty Awards, Claims under the Crime Victims Compensation Act, and Claims Other than Crime Victims into a single lump sum appropriation entitled “Operational Expenses, Awards, Grants, and Permanent Improvements.”

Awards and Recommendations

The increase in Awards and Recommendations was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims can vary significantly from year to year.

Governors Discretionary Appropriation

For Fiscal Year 2011, in addition to the lump sum appropriation entitled “Operational Expenses, Awards, Grants, and Permanent Improvements,” the Court’s appropriation was amended in order to pay outstanding Line of Duty Compensation Act Claims.

Vacala Construction against the Capital Development Board

For Fiscal Year 2011, the Court’s appropriation was amended in order to pay construction claims filed against the Capital Development Board.

Crime Victims Compensation Act Fund - 0843

The Crime Victims Compensation Act Fund (0843) was established in Fiscal Year 2011 in order to monitor the payment of claims made with Federal Recovery grant money.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2010 (continued)

Awards and Claims (Various Funds)

The increase/decrease in Claims Other than Crime Victims, Awards and Recommendations, Awards for Lapsed Appropriation Claims less than \$50,000, and Crime Victim Compensation Act was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims can vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009

General Revenue Fund - 0001

Operating Expenses

For Fiscal Year 2010, the appropriation process was changed for operating expenses paid from the General Revenue Fund. The Court of Claims (Court) received a lump sum appropriation for operational expenses, not including personal service expenditures, rather than individual appropriations designated for specific purposes.

Operational Expenses, Awards, Grants, and Permanent Improvements

For Fiscal Year 2010, the appropriation process consolidated Payment of Line of Duty Awards, Claims under the Crime Victims Compensation Act, and Claims Other than Crime Victims into a single lump sum appropriation entitled “Operational Expenses, Awards, Grants, and Permanent Improvements.”

Payment of Line of Duty Awards

For Fiscal Year 2010, in addition to the lump sum appropriation entitled “Operational Expenses, Awards, Grants, and Permanent Improvements,” the Court received a supplemental appropriation in order to pay outstanding Line of Duty claims.

For Claims under the Crime Victims Compensation Act

For Fiscal Year 2010, in addition to the lump sum appropriation entitled “Operational Expenses, Awards, Grants, and Permanent Improvements,” the Court received a supplemental appropriation in order to pay outstanding Crime Victims Compensation claims.

Result of the Lapsing of an Appropriation

For Fiscal Year 2010, funds were appropriated to the Court in order to pay seven outstanding claims, totaling \$10,807,000, from utility service provided by the University of Illinois to the Department of Corrections.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (continued)

General Revenue Fund - 0001 (continued)

Awards and Recommendations

The increase in Awards and Recommendations was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims can vary significantly from year to year.

Court of Claims Federal Grant Fund - 0687

The Court of Claims Federal Grant Fund (0687) was established in Fiscal Year 2010 in order to monitor the payment of claims made with Federal grant money.

Awards and Claims (Various Funds)

The increase/decrease in Claims Other than Crime Victims, Awards for Lapsed Appropriation Claims less than \$50,000, Awards and Recommendations, and expenditures for claims was due to normal fluctuations. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims can vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

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

General Revenue Fund - 0001

Reimbursement from various State funds

The increase in reimbursements from various State funds was due to an increase in claims awarded and paid by the Court. The number of claims can vary significantly from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to fewer refunds from vendors and returns from prior year claims. The number of refunds can vary significantly from year to year.

Federal Grant Fund - 0687

Federal Drawdowns

The decrease in federal drawdowns was due to the Court establishing the Federal Recovery Victim Compensation Grant Fund (0843) in Fiscal Year 2011 to receive and record monies from the U.S. Department of Justice to pay for claims pursuant to the Crime Victim Compensation Act. In Fiscal Year 2010, these receipts were deposited into the Federal Grant Fund.

Restitution

The increase in restitution was due to prior year restitutions being collected by the Illinois Attorney General's office. Beginning in Fiscal Year 2011, the Court of Claims began collecting restitution.

Prior Year Refunds

The increase in prior year refunds was due to a larger amount of refunds from vendors and returns from prior year claims. The number of refunds can vary significantly from year to year.

Federal Recovery Victim Compensation Grant Fund - 0843

Federal Drawdowns

The increase in federal drawdowns was due to this being a new fund established during Fiscal Year 2011. The fund was established to receive and record monies obtained from federal grants from the U.S. Department of Justice to be expended for claims pursuant to the Crime Victims Compensation Act.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2009 AND 2010

General Revenue Fund - 0001

Reimbursement from various State funds

The increase in reimbursements from various State funds was due to an increase in claims awarded and paid by the Court. The number of claims can vary significantly from year to year.

Prior Year Refunds

The increase in prior year refunds was due to a larger amount of refunds from vendors and returns from prior year claims. The number of refunds can vary significantly from year to year.

Administrative and Grant Fund - 0434

Federal Drawdowns

The increase in federal drawdowns was due to the purchase of ten computers for the Crime Victims Program.

Federal Recovery Victim Compensation Grant Fund - 0687

Federal Drawdowns

The increase in federal drawdowns was due to this being a new fund established during Fiscal Year 2010. This fund was established to receive and record monies awarded by the U.S. Department of Justice, Office of Justice Programs, and the Office for Victims of Crime.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2011

FISCAL YEAR 2011

General Revenue Fund (001)

Governors Discretionary Appropriation

The Court's appropriation was amended in April of 2011 to include an amount for Governors Discretionary line item in order to pay Line of Duty Compensation Act Claims. These claims were processed and paid during the lapse period.

FISCAL YEAR 2010

General Revenue Fund (001)

Lapsed Appropriation Claims – Utilities

Funds were appropriated by the General Assembly in order to pay seven outstanding claims, totaling \$4,376,703, from utility service provided by the University of Illinois to the Department of Corrections.

State Garage Revolving Fund (303)

For Claims Other than Crime Victims

Claims paid during the lapse period were for claims received and approved late in the fiscal year but not processed until the lapse period.

Administrative and Grant Fund (434)

Crime Victims Compensation Act Administration Expenses

Expenditures paid during the lapse period were due to the purchase of computers late in the fiscal year. The related invoices were not received and processed until the lapse period.

Traffic and Criminal Conviction Surcharge Fund (879)

For Claims Other than Crime Victims

Claims paid during the lapse period were for claims received and approved late in the fiscal year but not processed until the lapse period.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011

FUNCTIONS AND PLANNING PROGRAM

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. Judges remain in the position until a new appointment has been made by the Governor upon expiration of terms.

A schedule of judges as of June 30, 2011 is as follows:

<u>Judge</u>	<u>Term Expires</u>
Robert J. Sprague (Chief Justice)	1/19/15
Peter Birnbaum	1/18/16
Mary Patricia Burns	1/19/15
Norma Jann	1/21/13
Gerald Kubasiak	1/16/17
Donald Storino	1/21/13
Robert Steffen	1/16/12

In addition, the Court has the statutory authority to appoint Commissioners to assist the Court as it directs and can discharge them at will. Each Commissioner is required to be a licensed lawyer and is considered part-time by the Court (705 ILCS 505/9).

A schedule of commissioners as of June 30, 2011 is as follows:

George Argionis	Mary Nicolau
Andrea Buford	David Reid
Joseph Cavanaugh	Elizabeth Rochford
Lloyd Cueto	David Rodriguez
Maritza Martinez	Herbert Rosenberg
Lourdes Monteagudo	Ronald Serpico
Patricia Murphy	Tim Timoney
David Neal	Thomas Ysursa

The Honorable Jesse White, Secretary of State, serves as Ex-Officio Clerk of the Court. Delores Martin serves as Deputy Clerk. The Secretary of State provided eight employees, one in Chicago and seven in Springfield, to the Court. These employees perform administrative, accounting, and clerical duties.

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, or to review administrative decisions for which a statute provides that review shall be in the circuit or appellate court; (b) all claims against the State founded upon any contract entered into with the State of Illinois; (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.

The Office of the Attorney General appears for the defense and protection in the interest of the State of Illinois in all cases filed in the Court. The Attorney General is also responsible for recoupment of claim awards made by the State during the examination period (705 ILCS 505/19).

Planning Program

The Court of Claims' 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.

STATE OF ILLINOIS
 COURT OF CLAIMS
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2011

AVERAGE NUMBER OF EMPLOYEES

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

	FISCAL YEAR		
	2011	2010	2009
Full-time Employees:			
Court Administrator	1	1	1
Deputy Administrator	1	1	1
Legal Council	1	1	1
Secretary	1	1	1
Administrative Clerk	1	1	-
Total Full-time Employees	<u>5</u>	<u>5</u>	<u>4</u>
Part-time Employees			
Commissioners	15	14	14
Commissioners Secretaries	0	0	1
Judges' Secretaries	5	6	6
Law Clerks	6	5	5
Total Part-time Employees	<u>26</u>	<u>25</u>	<u>26</u>
Total Employees	<u>31</u>	<u>30</u>	<u>30</u>

Judges' salaries were paid from the State Officers' Salary appropriation received by the State Comptroller. The average number of judges each year is seven, as is mandated by statute.

STATE OF ILLINOIS
 COURT OF CLAIMS
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2011
 (Not Examined)

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		
	2011	2010	2009
<u>Pending:</u>			
General	4,104	3,989	3,225
Crime Victims	5,531	5,821	6,466
TOTAL	9,635	9,810	9,691
<u>Final Decision:</u>			
Awards			
General	2,616	2,508	2,371
Crime Victims	2,497	3,218	3,454
TOTAL	5,113	5,726	5,825
Denials			
General	180	75	139
Crime Victims	3,429	3,131	3,256
TOTAL	3,609	3,206	3,395
Dismissed			
General	829	458	713
Crime Victims	588	240	405
TOTAL	1,417	698	1,118
TOTAL DECISIONS*	10,139	9,630	10,338

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