

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE**

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPLIANCE EXAMINATION
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DEPARTMENT OF AGRICULTURE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

AGENCY OFFICIALS

Director	Mr. Robert F. Flider (11/28/12 – Current) Mr. Robert F. Flider, Acting (2/15/12 – 11/27/12) Mr. H.W. Devlin, Acting (12/17/11 – 2/14/12) Mr. James Larkin, Acting (10/19/11 – 12/16/11) Mr. Thomas Jennings (10/8/08 – 10/18/11)
Chief Fiscal Officer	Ms. Laura A. Cadagin
General Counsel	Mr. Raymond Watson (2/1/13 – Current) Vacant (11/16/12 – 1/31/13) Ms. Shari West (11/3/11 – 11/15/12) Ms. Shari West, Acting (4/1/11 – 11/2/11)
Chief Internal Auditor	Mr. Ted Tracy (8/1/10 – Current)

Department offices are located at:

State Fairgrounds
801 E. Sangamon Ave.
Springfield, IL 62702



Office of the Director

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/782-2172 • TDD 217/524-6858 • Fax 217/785-4505

MANAGEMENT ASSERTION LETTER

February 7, 2014

Sikich LLP
3201 West White Oaks Dr. Suite 102
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. 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 Agency's compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2012, the Agency has materially complied with the assertions below.

- A. The agency 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 agency 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 agency 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 agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Department of Agriculture

Robert F. Flider, Director

Raymond Watson, General Counsel

Laura Cadagin, CPA, Chief Fiscal Officer

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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.

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	11	7
Repeated findings	5	3
Prior recommendations implemented or not repeated	2	4

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2013-001	9	Inadequate controls over State property	Noncompliance and Significant Deficiency
2013-002	11	Inadequate controls over computer equipment	Noncompliance and Significant Deficiency

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2013-003	13	Failure to file accurate TA-2 Reports	Noncompliance and Significant Deficiency
2013-004	14	Weaknesses in the administration of locally held funds	Noncompliance and Significant Deficiency
2013-005	16	Disaster contingency plan for computer systems not adequate	Noncompliance and Significant Deficiency
2013-006	18	Inadequate controls over State vehicles	Noncompliance and Significant Deficiency
2013-007	19	Inadequate documentation of date refunds received	Noncompliance and Significant Deficiency
2013-008	20	Weaknesses in the administration of accounts receivable	Noncompliance and Significant Deficiency
2013-009	22	Nonperformance of certain rules and regulations of the Illinois Noxious Weed Law	Noncompliance and Significant Deficiency
2013-010	24	Noncompliance with the Mississippi River Coordinating Council Act	Noncompliance and Significant Deficiency
2013-011	25	Noncompliance with the Fiscal Control and Internal Auditing Act	Noncompliance and Significant Deficiency

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	26	Internal control weaknesses over reporting federal cost information
B	26	Failure to report collateral as part of the year-end GAAP reporting process

EXIT CONFERENCE

The Department did not request an exit conference.

Responses to the recommendations were provided by Laura Cadagin in correspondence dated January 29, 2014.

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of Agriculture's (Department) 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, 2013. The management of the Department is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Department's compliance based on our examination.

- A. The Department 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 Department 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 Department 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 Department 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 Department on behalf of the State or held in trust by the Department have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Department'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 Department's compliance with specified requirements.

In our opinion, the Department complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-001 through 2013-011.

Internal Control

Management of the Department 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 Department's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

A deficiency in 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 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. *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.

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

did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001 through 2013-011, that we consider to be significant deficiencies.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2013 and June 30, 2012, in Schedules 1 through 15 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 15. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3, 4, 6, 7, 8, 11 and 12 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

Sikich LLP

Springfield, Illinois
February 7, 2014

2013-001 FINDING (Inadequate controls over State property)

The Illinois Department of Agriculture (Department) did not exercise adequate controls over State property.

During our testing, we noted the following:

- One of 25 (4%) property items tested, totaling \$170, was not located.
- One of 25 (4%) property items tested, totaling \$2,553, did not have an identification number (tag number) physically on the item.
- Two of 25 (8%) property deletions tested were included on the listing of items with a value of \$500 or more submitted to the Department of Central Management Services (DCMS) 34 and 49 days after they were surplus to DCMS.
- 161 items totaling \$78,920 were reported as lost or stolen on the fiscal year 2012 and fiscal year 2013 Request for Deletion from Inventory Forms submitted to DCMS. This amount represents 20% of the \$403,709 of total property deletions reported by the Department during the examination period.
- The Department did not file the 2013 Annual Real Property Utilization Report with DCMS in a timely manner. The report was due on July 31, 2013, but was filed with DCMS on September 30, 61 days late.
- Two, each totaling \$5,789, of the Department's 3 (67%) capital leases, were not reported on the Agency Report of State Property (Form C-15) as of the year ended June 30, 2013. The lease terms of each began October 1, 2012. These 2 leases were also not included in the Schedule of Changes in State Property within this report.

Section 6.02 of the State Property Control Act (30 ILCS 605) (Act) requires the Department to maintain a permanent record of all items of property under its jurisdiction and control. Section 7.1(b) of the Act requires the Department to file the Annual Real Property Utilization Report annually to DCMS by July 31, 2013. The Statewide Accounting Management System (SAMS) (Procedure 27.20.60) requires the Accounting for Leases-Lessee Form (SCO-560) to be completed for new leases of assets having a fair market value greater than \$5,000 to assist in the determination of lease classification and cost basis of the leased asset if classified as capital. If classified as a capital lease, SAMS (Procedure 29.10.10) requires it to be included on the Form C-15 in the quarter in which the lease was executed.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

In response to this finding from the previous engagement, the Department stated it would strengthen its controls over State property to minimize loss or theft of items and to ensure their proper recording. In regards to the current finding, the Department stated it has invested substantial time and effort into improving its control over property inventory and, in its opinion, has seen significant improvement. The Department attributed the physical loss of property to oversight due to the large quantity of property items on its inventory records. Department management stated, aside from computer equipment, which is addressed in a separate finding, many items reported as lost were pieces of equipment that are sometimes thrown away when they break. Department management attributed the failure to report leases on the Form C-15 to oversight and stated the filing of the Annual Real Property Utilization Report was delayed due to the changes in the Department's accounting for Construction in Progress, which required additional analysis to incorporate the necessary modifications into the report.

Failure to maintain adequate control over State property is in noncompliance with the State Property Control Act, increases the risk of equipment loss or theft occurring without detection, and may result in inaccurate property reporting. (Finding Code No. 2013-001, 11-1, 09-1, 07-1)

RECOMMENDATION

We recommend the Department strengthen its controls over State property to minimize loss or theft of items and to ensure their proper recording.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will strengthen its controls over State property to minimize loss or theft of items and to ensure their proper recording.

2013-002 FINDING (Inadequate controls over computer equipment)

The Illinois Department of Agriculture (Department) was not able to locate computer equipment during fiscal years 2012 and 2013.

We reviewed the Department's Annual Certification of Inventory Reports submitted to the Department of Central Management Services (DCMS) and noted a number of missing computers and computer equipment. Through submission of this report in fiscal year 2012, the Department stated it was unable to locate 14 computers, totaling \$15,536. In fiscal year 2013, the Department affirmed it was unable to locate 19 computers, totaling \$16,778.

Upon further inquiry with Department personnel, we noted that the missing computer equipment reported above consisted of 22 desktop computers, 9 laptop computers, 1 zip drive, and 1 external hard drive. This equipment was coded as lost in the Department's property records. Department personnel were not able to provide property transfer forms or any other documentation showing what happened to the computer equipment. The Department had not performed an assessment, and was unsure how much, if any, confidential information was on the missing computers.

Department management indicated this issue is more of a record keeping problem than an actual loss of equipment problem. According to Department management, when computers are moved around or replaced, proper documentation is not always prepared. Because computer equipment is often moved to and from DCMS, these items do not turn up later. Other items do turn up later in other locations in the Department. Department management also indicated that the procedures regarding storage of electronic data on network servers rather than local hard drives reduces the risk of confidential information having been saved to the lost computers.

Although the Department has established procedures regarding the proper storage of electronic data, there is a possibility that confidential or personal information could reside on the missing computer equipment. In addition, the Department indicated during fieldwork none of the desktop computers had encryption software applied to them and they were unable to determine which laptops had encryption software, thus increasing the risk that confidential or personal information would be exposed.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Department be accountable for the supervision, control and inventory of all items under its jurisdiction and control. In addition, the Department had the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

Failure to follow up on missing computer equipment resulted in a lack of control over State property and the risks associated with the potential exposure of confidential information. (Finding Code No. 2013-002)

RECOMMENDATION

We recommend the Department perform a detailed assessment to determine if any of the missing computer equipment contained confidential information. We also recommend the Department modify its current practices to document the movement of computers to and from DCMS, and within the Department, and which computers contain encrypted software. Finally, we recommend the Department implement safeguards to prevent the theft and loss of computer equipment, including the encryption of computers susceptible to being stolen or damaged.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will perform a detailed assessment to determine if any of the missing computer equipment contained confidential information. The Agency will also modify its current practices to document the movement of computers to and from DCMS, and within the Agency. The Agency will also implement safeguards to prevent the theft and loss of computer equipment, including the encryption of computers susceptible to being stolen or damaged.

2013-003 FINDING (Failure to file accurate TA-2 Reports)

The Illinois Department of Agriculture (Department) submitted inaccurate Travel Headquarter Reports (TA-2 Report) to the Legislative Audit Commission.

We noted travel vouchers for 2 of 40 (5%) employees tested listed headquarters on the vouchers different than that listed on the TA-2 Report. Further investigation noted the voucher headquarters and corresponding reimbursements were proper, but the information included on the TA-2 reports for those employees were incorrect.

In addition, we noted an employee who was hired in July 2012 and, travelled in December 2012, who was not included on the TA-2 report filed in January 2013 for the period covering July through December 2012. The employee was not included on the Department's TA-2 report until July 2013 for the period covering January through June 2013.

The State Finance Act (30 ILCS 105/12-3) requires State agencies to file Travel Headquarter Reports with the Legislative Audit Commission for all individuals where official headquarters are located other than where their official duties require them to spend the largest part of their working time.

Department management stated it believes the procedure of sending out the prior report's information to the bureaus and requesting an update is the proper procedure, but bureau staff is not returning accurate information for completion of the report.

Failure to file accurate Travel Headquarter Reports decreases the effectiveness of oversight controls and results in noncompliance with State statute. (Finding Code No. 2013-003)

RECOMMENDATION

We recommend the Department comply with the requirements of the State Finance Act by filing accurate Travel Headquarter Reports.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will comply with the requirements of the State Finance Act by filing accurate Travel Headquarter Reports.

2013-004 FINDING (Weaknesses in the administration of locally held funds)

The Illinois Department of Agriculture (Department) did not properly complete the quarterly Report of Receipts and Disbursements for Locally Held Funds (Form C-17) submitted to the Illinois Office of the Comptroller (Comptroller) for 2 Department funds. In addition, the Department did not have proper segregation of duties in the administration of 5 Department funds.

We reviewed the 8 quarterly Form C-17s submitted to the Comptroller for fiscal years 2012 and 2013 for 12 out of 12 (100%) of the Department's locally held funds. We noted the following:

- Eight of 8 (100%) Form C-17s tested for the Illinois Colt Stakes/Championship Purse Fund (1113) incorrectly reported disbursements. The Department did not use its own accounting records when reporting disbursements on the Form C-17; rather, it used the bank statements. The total fiscal year 2012 dollar amount effect was an understatement of disbursements for \$767 reported on the Form C-17. The total fiscal year 2013 dollar amount effect was a \$10,000 understatement of disbursements on the Form C-17.
- Three of 8 (38%) Form C-17s tested for the White Experimental Farm Fund (1335) had errors in which the receipts and/or disbursements on the Form C-17 did not agree to the accounting records. The total fiscal year 2013 dollar amount effect was an understatement of disbursements of \$350 and an understatement of receipts of \$5 on the Form C-17.

In addition, we determined one individual opens the mail, enters financial information, makes deposits and performs bank reconciliations for the following 5 Department funds: White Experimental Farm Fund (1335); Zell Farm Fund (1351); Agricultural Products Promotional Fund (1114), Illinois Agricultural Youth Institute Fund (1285); and Ask Illinois First Fund (1234).

The Statewide Accounting Management System (SAMS) (Procedure 33.13.20) requires each agency to submit accurate quarterly reports of receipts and disbursements of all locally held funds to the Comptroller's Office utilizing the Report of Receipts and Disbursements for Locally Held Funds.

Good business practice dictates in order to maintain strong internal controls, there should be adequate segregation of duties over the receipt, deposit, recording, and reconciliation functions.

In response to this finding from the previous engagement, the Department stated it would ensure that C-17s are completed accurately. Department management stated the exceptions noted in the current examination were due to staff not understanding the proper accounting for locally held funds. This is due to turnover and staff shortages.

It is important to properly report locally held funds to the Comptroller as they are not subject to appropriation and are held outside the State Treasury. The Comptroller's Locally Held Fund Reporting System's major function is to capture cash receipt and

disbursement information on a quarterly basis in order to provide a more comprehensive fiscal base for the State of Illinois. Failure to provide accurate quarterly reports prevents the Comptroller from maintaining accurate year-to-date receipts and disbursements of locally held funds. Additionally, the failure to segregate duties could prevent the early detection and correction of errors and increases the chance for theft or misappropriation of receipts. (Finding Code No. 2013-004, 11-3)

RECOMMENDATION

We recommend the Department accurately and consistently prepare quarterly Form C-17s based on balances reported on the Department's accounting records. We also recommend the Department establish controls to ensure an adequate segregation of duties for locally held funds.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will accurately and consistently prepare quarterly Form C-17s based on balances reported on the Department's accounting records. The Agency will also establish controls to ensure an adequate segregation of duties for locally held funds.

2013-005 FINDING (Disaster contingency plan for computer systems not adequate)

The Illinois Department of Agriculture (Department) did not provide adequate planning for the recovery of its applications and data. Additionally, recovery testing of the applications was not performed during the examination period.

The Department carries out its daily operations through the use of Information Technology (IT). Computer systems that support the Department's mission include the General Permit, Warehouses, and Fair Management Systems.

Many of the Department's IT functions were consolidated into the Department of Central Management Services (DCMS). As a result, the Department and DCMS have a shared responsibility over disaster contingency planning; however, the Department has the ultimate responsibility to ensure it has the capability to recover its applications and data.

During our review, the Department provided a copy of the Illinois Department of Agriculture IT Disaster Plan Policies and Procedures (Plan). The Plan was basically the same template that had been provided in the previous engagement and did not include detailed information regarding the IT environment, applications and data recovery procedures, or the responsibilities of DCMS. Further, the Department informed auditors that no disaster recovery testing had been performed during the engagement period.

Information technology guidance (including the National Institute of Standards and Technology and Government Accountability Office) endorses the formal development and testing of disaster recovery plans and business continuity plans and the testing of both once created. The disaster recovery plan needs to properly identify who is responsible for all areas of the recovery and how the Department and DCMS will function in the event of an interruption. Tests of disaster recovery plans (and the associated documentation of the test results) verify that the plan, procedures and resources provide the capability to recover critical systems within the required timeframe.

In response to this finding in the previous examination, the Department stated it would work with DCMS to develop, test, and maintain a comprehensive disaster recovery plan. Related to the continued exceptions, Department management stated that turnover in bureau management led to the finding not being implemented.

The lack of an adequate and tested disaster contingency plan leaves the Department exposed to the possibility of major disruptions of services. A comprehensive test of the plan across all platforms utilized will assist management in identifying weaknesses to ensure recovery procedures are adequate in the event of a disaster. Continuous reviews and tests of plans would help management ensure the plans are appropriately modified as the Department's computing environment and disaster recovery needs change. (Finding Code No. 2013-005, 11-4, 09-2, 07-3, 05-6, 03-2)

RECOMMENDATION

We recommend the Department formally communicate to DCMS its recovery requirements, and establish and document guidelines that outline both the Department's and DCMS' responsibilities. Specifically, the Department should develop a comprehensive disaster recovery plan containing procedures specific to its applications and data, and formally communicate its recovery requirements to DCMS. The Department should coordinate with DCMS and perform and document tests of its disaster recovery plan at least once a year. The disaster recovery plan should be continuously updated to reflect environmental changes and improvements identified from tests.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will formally communicate to DCMS its recovery requirements and establish and document guidelines that outline both the Agency's and DCMS' responsibilities. The Agency will develop a comprehensive disaster recovery plan containing procedures specific to its applications and data, and formally communicate its recovery requirements to DCMS. The Agency will coordinate with DCMS and perform and document tests of its disaster recovery plan at least once a year. The disaster recovery plan will be continuously updated to reflect environmental changes and improvements identified from tests.

2013-006 FINDING (Inadequate controls over State vehicles)

The Illinois Department of Agriculture (Department) did not exercise adequate controls over the maintenance and recordkeeping of State vehicles.

We noted 21 of 25 (84%) vehicles tested for proper vehicle maintenance did not have oil changes performed in accordance with the Department of Central Management Services (DCMS) guidelines. Of the 21 vehicles not properly maintained, 13 (62%) had untimely oil changes based on the number of miles driven from the previous oil change; 2 (9%) were untimely based on the number of months passed; and 6 (29%) were untimely in regards to both miles driven and months passed. The number of miles that oil changes were overdue ranged from 300 to 18,974 miles, while the number of months overdue ranged from 1 to 8 months.

The Illinois Administrative Code (44 Ill. Adm. Code 5040.400) states, "All state-owned...or leased vehicles which fall under this Part shall undergo regular service and/or repair in order to maintain the vehicles in road worthy, safe, operating condition and appropriate cosmetic condition. Driver should check oil, coolant, and battery water levels (if possible) regularly, such as at each refueling." Further, DCMS policy indicates that oil change intervals are 6 months/3,000 miles for vehicles with model years older than 2002 and 6 months/5,000 miles for vehicles with model years 2003 and newer.

In response to this finding in the previous engagement, Department management stated it would implement procedures to enforce DCMS policies for the maintenance of State vehicles. In response to the current finding, Department management stated the continued exceptions occurred during the transition to a new, vehicle lease program by DCMS in July of 2012, during which the agency stopped receiving garage work orders that are essential to log and track maintenance.

Failure to adequately maintain vehicles can cost the State significant amounts in the future through additional repair bills and shortened useful lives for vehicles. (Finding Code No. 2013-006, 11-5)

RECOMMENDATION

We recommend the Department review and strengthen procedures to enforce DCMS policies for the maintenance of State vehicles.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will review and strengthen procedures to enforce DCMS policies for the maintenance of State vehicles.

2013-007 FINDING (Inadequate documentation of date refunds received)

The Illinois Department of Agriculture (Department) failed to adequately document the date refund checks were received. As a result, auditors could not determine whether the Department deposited the refund checks in a timely manner in accordance with the State Officers and Employees Money Disposition Act (30 ILCS 230/2) (Act). Others in which the date was documented were not deposited in compliance with the Act.

Twenty-four of 25 (96%) refunds tested did not have adequate documentation to demonstrate that refund checks were deposited timely. In the 24 instances, the Department could not provide documentation for the date on which the refund check was received. As a result, auditors were unable to determine whether the refund checks, totaling \$107,935, were deposited in a timely manner. In addition, 1 of 25 (4%) refund checks, totaling \$4,740, was deposited 5 days after the 48 hour timely deposit requirement outlined in the Act.

The Act requires every department covered under the provisions of the Act to keep in proper books a comprehensive itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount. The Act also requires payment into the State treasury the gross amount of money received on the day of actual physical receipt with respect to any single item of receipt exceeding \$10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts of \$10,000 or more, or within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$500 but less than \$10,000, disregarding holidays, Saturdays and Sundays, after the receipt of same, without any deduction on account of salaries, fees, costs, charges, expenses or claims of any description.

Department management stated that refund checks are not processed in exactly the same manner as regular revenue checks because they don't come with an application or other Department paperwork that is date stamped.

Failure to maintain necessary source documentation regarding refunds or make deposits in a timely manner results in noncompliance with the State Officers and Employees Money Disposition Act. (Finding Code No. 2013-007)

RECOMMENDATION

We recommend the Department ensure adequate documentation of the date refund checks are received is maintained and deposit refund checks in a timely manner.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will ensure adequate documentation of the date refund checks are received is maintained and will deposit refund checks in a timely manner.

2013-008 FINDING (Weaknesses in the administration of accounts receivable)

The Illinois Department of Agriculture (Department) did not have adequate controls over supporting adjustments made to the accounts receivable balances reported to the Illinois Office of the Comptroller (Comptroller). We also noted weaknesses in the Department's collection of its accounts receivable.

During our testing of the Department's June 30 Quarterly Summary of Accounts Receivable – Accounts Receivable Activity (Form C-97), we noted:

- The Department was unable to provide adequate supporting documentation for the "Adjustments" category of the quarter ended June 30, 2013 Form C-97 in the Weights and Measures Fund (0163).
- The Department could not provide an explanation for the adjustments that were made on the quarters ended September 30, 2012 and June 30, 2013 Form C-97s in the Wholesome Meat Fund (0476).

During our testing of 25 returned checks, we noted the following:

- The Department was unable to provide documentation verifying collection attempts were made for 5 of the 25 (20%) returned. The Department's internal accounts receivable processing procedures require a past due statement to be mailed at the beginning of each month for all outstanding accounts and for the statements to be mailed for as long as the accounts have not been collected.
- The Department did not turn over the account to the Attorney General's Office, Comptroller's Offset System, or a collection agency in accordance with its accounts receivable processing procedures for 6 of the 25 (24%) items.
- The Department did not suspend or revoke a product registration for 1 of the 25 (4%) items tested. A returned check memo dated May 30, 2012 concerning the issue discussed the matter within the Department; however, no action was taken.
- The Department did not report, or add back, the amount of the returned check as an accounts receivable for 3 of 25 (12%) items tested for a total of \$2,158.

Further, upon review of the Department's procedures for handling accounts receivable, we noted the Department's policy relating to the Comptroller's Offset System was inconsistent with the procedures outlined in the Statewide Accounting Management System (SAMS) (Procedure 26.40.20) and the Illinois State Collection Act of 1986 (30 ILCS 210/5). Department policy states that debts over \$1,000 and 90 days past due are to be placed in the Comptroller's Offset System, while SAMS (Procedure 26.40.20) and 30 ILCS 210/5 both require debts over \$250 and 90 days past due to be placed in the Comptroller's Offset System.

SAMS (Procedure 26.30.10) describes the accounts receivable reports for State agencies. These reports provide a summary of the status of the State's receivables and related collections activities. SAMS (Procedure 26.30.20) provides instructions for the completion of the Form C-97, which summarizes the accounts receivable activity on a quarterly basis for all funds. SAMS (Procedure 26.30.20) also states that any adjustments or corrections made to receivable balances are to be explained in the section titled "Explanations/Comments". The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the functions and procedures of the Department.

Department management stated the weaknesses noted in the administration of the Department's accounts receivable were due to a lack of understanding of the accounts receivable procedures by bureau staff.

Failure to support adjustments made to the accounts receivable balances reported to the Comptroller leads to incorrect financial records and noncompliance with SAMS and State statute. Failure to collect on accounts receivable in a timely and effective manner may result in the delay or loss of revenue to the State. Finally, inconsistent internal collection procedures compared to those in SAMS and State statute results in SAMS and statutory noncompliance. (Finding Code No. 2013-008)

RECOMMENDATION

We recommend the Department modify its accounts receivable processing procedures to ensure adjustments reported to the Comptroller within the Form C-97 are properly supported on the form and within its files. We recommend the Department amend its collection efforts to ensure the activities are performed within a timely manner and returned checks are added back to accounts receivable for quarterly reporting. Finally, we recommend the Department ensure all of its internal accounting procedures are in compliance with SAMS and State statute.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will modify its accounts receivables processing procedures to ensure adjustments reported to the Comptroller within the Form C-97 are properly supported on the form and within its files. The Agency will also amend its collection efforts to ensure the activities are performed within a timely manner and returned checks are added back to accounts receivable for quarterly reporting. The Agency will also ensure all of its internal accounting procedures are in compliance with SAMS and State statute.

2013-009 FINDING (Nonperformance of certain rules and regulations of the Illinois Noxious Weed Law)

The Illinois Department of Agriculture (Department) did not perform certain requirements under its rules and regulations of the Illinois Noxious Weed Law.

During our examination of the Department's rules and regulations to enforce the Illinois Noxious Weed Law (8 Ill. Admin. Code 220), we noted the following sections were not being performed:

- a) Section 220.160 -Written Report by Superintendent to Director
- b) Section 220.170 - Comprehensive Work Plan for Coming Year Submitted to Director and Control Authority
- c) Section 220.190 - Individual Notices
- d) Section 220.200 - Quarantine of Land; Approval by Director; Notice of Quarantine Form

The Department's Illinois Noxious Weed rules and regulations (8 Ill. Adm. Code 220) requires the following:

- a) Section 220.160 -Written Report by Superintendent to Director - Each weed control superintendent shall on or before the first day of November of each year make a written report to the Control Authority with a copy to the Director.
- b) Section 220.170 - Comprehensive Work Plan for Coming Year Submitted to Director and Control Authority - Prior to December 31 of each year, each weed control superintendent shall prepare and submit to the Control Authority, with a copy to the Director, a comprehensive work plan for the coming calendar year.
- c) Section 220.190 - Individual Notices - Copies of the notice shall be made available to Landowner; Illinois Department of Agriculture; Control Authority; Tenant, if any; and Mortgage Holder, if any.
- d) Section 220.200 - Quarantine of Land; Approval by Director; Notice of Quarantine Form - Control Authority shall also submit to the Director a completed "Notice of Quarantine" for his approval. Upon receipt of the request the Director shall conduct an investigation to determine whether the quarantine is necessary. Within reasonable time, the Director will notify the Control Authority of his findings and approval or disapproval of the request.

In response to the previous recommendation, the Department stated it would continue to work with the counties throughout the State to ensure they perform all duties required by the Law. Related to the ongoing noncompliance, Department management stated the Department has sent yearly reminders to the counties of their duties and responsibilities under the Act. The Department stated it has no authority to enforce the Act and can do nothing more.

Failure to perform the duties required by the Department's Illinois Noxious Weed rules and regulations prevents the Department from properly monitoring the activities covered by the Law. (Finding Code No. 2013-009, 11-6, 09-7)

RECOMMENDATION

We recommend the Department continue to work with the counties throughout the State in order to perform all the duties required by the Law. In addition, we recommend the Department utilize the authority granted by Section 22 of the Illinois Noxious Weed Law (505 ILCS 100) and assess fines to entities it finds in noncompliance with the Law. Finally, we recommend the Department modify its Administrative Rules to address assessment of fines.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will continue to work with the counties throughout the State in order to perform all the duties required by the Law. The Agency will also utilize the authority granted by Section 22 of the Illinois Noxious Weed Law (505 ILCS 100) and assess fines to entities it finds in noncompliance with the Law. Finally, the Agency will modify its Administrative Rules to address assessment of said fines.

2013-010 FINDING (Noncompliance with the Mississippi River Coordinating Council Act)

The Illinois Department of Agriculture (Department) did not comply with the Mississippi River Coordinating Council Act (20 ILCS 4003) (Act).

The Act created the Mississippi River Coordinating Council to periodically review State and federal agency programs directly impacting the Mississippi River and its tributaries; work with local communities and organizations to enhance awareness and capabilities to address watershed and water resource concerns and to encourage strategies that protect, restore, and expand critical habitats; work with State and federal agencies to optimize the expenditure of funds affecting the Mississippi River and its tributaries; advise and make recommendations to the Governor and State agencies on ways to better coordinate the expenditure of appropriated funds affecting the Mississippi River and its tributaries; encourage local communities to develop water management plans and encourage projects for the natural conveyance and storage of floodwaters, and the enhancement of wildlife habitat and outdoor recreation opportunities; and help identify possible sources of additional funding for Mississippi River water management projects and activities related to the Great River Road.

The Council is to consist of 16 voting members appointed by the Governor, one being the Director of the Department or his designee. The Act further requires the Council to meet at least quarterly throughout the year.

During the examination period, we noted a representative from the Department was absent from 4 of 8 (50%) of the Mississippi River Coordinating Council meetings. Regarding these absences, Department management stated that the meetings were not attended due to conflicts with other meetings.

Not attending all meetings prevents the Council from receiving the Department's input on the issues affecting the Mississippi River. In addition, failure to attend the meetings results in noncompliance with State statute. (Finding Code No. 2013-010)

RECOMMENDATION

We recommend the Director, or his designee, attend all of the Mississippi River Coordinating Council meetings.

DEPARTMENT RESPONSE

The Agency agrees with the finding and will recommend the Director, or an appointed designee, attend all of the Mississippi River Coordinating Council meetings.

2013-011 FINDING (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Illinois Department of Agriculture (Department) did not comply with the Fiscal Control and Internal Auditing Act (Act).

The Department's internal auditing program consists of one auditor, its Chief Internal Auditor. This individual was on military leave during much of the examination period. The Department did not contract out its internal auditing program during his deployment to ensure the continuity of its internal auditing program and compliance with the Act.

As a result, the Department did not complete audits of all major systems of internal accounting and administrative control during fiscal years 2012 and 2013. For fiscal year 2012, there were a total of 11 audits planned, with 8 performed and 3 cancelled. In addition, the Department did not maintain a full-time program of internal auditing or conduct any internal audits during fiscal year 2013; however 4 audits had been planned.

The Act (30 ILCS 10/2001) requires designated State agencies maintain a full-time program of internal auditing. The Act (30 ILCS 10/2003) further requires the internal auditing program include audits of major systems of internal accounting and administrative control be conducted on a periodic basis so that all major systems are reviewed at least once every two years.

Department management attributed its noncompliance with the Act to the fact its Chief Internal Auditor, and only internal auditor, was deployed overseas for almost the entirety of fiscal year 2013.

Incomplete auditing of all major internal control systems increases the risk that significant internal control weaknesses will exist and errors and irregularities may go undetected. (Finding Code No. 2013-011)

RECOMMENDATION

We recommend the Department ensure that audits of all major systems of internal accounting and administrative control are conducted at least once every two years as required by the Fiscal Control and Internal Auditing Act. We further recommend the Department devote sufficient resources to develop an effective full-time internal audit program such that all planned audits are performed within the designated time period in accordance with the Act.

DEPARTMENT RESPONSE

The Agency agrees with the findings and will ensure that audits of all major systems of internal accounting and administrative control are conducted at least once every two years as required by the Fiscal Control and Internal Auditing Act. The Agency will also devote sufficient resources to develop an effective full-time internal audit program such that all planned audits are performed within the designated time period in accordance with the Act.

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

A. **FINDING** (Internal control weaknesses over reporting federal cost information)

During the previous examination, auditors noted the Illinois Department of Agriculture (Department) did not have a formalized methodology to document various federal expenditures reported to the Office of the Comptroller (Comptroller) as part of the year-end reporting process for the Statewide single audit.

During the current examination, we noted the Department made several improvements concerning its federal cost information reporting process. Although there were still minor exceptions noted and reported in the Department's Report of Immaterial Findings, this finding is not repeated. (Finding Code No. 11-2)

B. **FINDING** (Failure to report collateral as part of the year-end GAAP reporting process)

During the previous examination, the Department did not report all collateral held for licensees as part of the Department's Grain Indemnity Trust Fund as part of its year-end financial reporting in accordance with generally accepted accounting principles (GAAP) to the Office of the Comptroller.

During the current period, we noted the Department reported all collateral held for licensees as part of the Department's Grain Indemnity Trust Fund. (Finding Code No. 11-7)

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances

- Fiscal Year 2013

- Fiscal Year 2012

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- By Object

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- By Fund

- Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) – Locally-Held Funds

- For the Year Ended June 30, 2013

- For the Year Ended June 30, 2012

- Schedule of Changes in State Property

- Comparative Schedule of Cash Receipts

- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State

- Comptroller

- Year Ended June 30, 2013

- Year Ended June 30, 2012

- Analysis of Significant Variations in Expenditures

- Analysis of Significant Variations in Receipts

- Analysis of Significant Lapse Period Spending

- Analysis of Accounts Receivable

- Year Ended June 30, 2013

- Year Ended June 30, 2012

- Analysis of Operations

- Agency Functions and Planning Program (Not Examined)

- Average Number of Employees (Not Examined)

- Emergency Purchases (Not Examined)

- Memorandums of Understanding (Not Examined)

- Service Efforts and Accomplishments (Not Examined)

- Schedule of Indirect Cost Reimbursements (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 supplementary information in Schedules 1 through 15. However, the accountants do not express an opinion on the supplementary information. The accountants' report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2013

Schedule 1

Fourteen Months Ended August 31, 2013

	Appropriations (Net After Transfers)	Expenditures Through June 30, 2013	Lapse Period Expenditures July 1, 2013 to August 31, 2013	Total Expenditures	Balances Lapsed
<u>Public Acts 97-0725, 97-0727</u>					
Appropriated Funds					
General Revenue Fund - 0001	\$20,808,300	\$18,669,357	\$ 1,434,172	\$20,103,529	\$ 704,771
Illinois Department of Agriculture Laboratory Services					
Revolving Fund - 0024	1,000,000	667,062	18,251	685,313	314,687
Agricultural Premium Fund - 0045	23,054,400	20,882,789	1,299,415	22,182,204	872,196
Weights and Measures Fund - 0163	5,572,300	4,359,740	370,325	4,730,065	842,235
Fair and Exposition Fund - 0245	900,900	900,900	-	900,900	-
Motor Fuel and Petroleum Standards Fund - 0289	50,000	30,713	3,092	33,805	16,195
Fertilizer Control Fund - 0290	500,000	12,481	90,118	102,599	397,401
Used Tire Management Fund - 0294	40,000	40,000	-	40,000	-
Feed Control Fund - 0369	1,800,000	934,408	108,191	1,042,599	757,401
Livestock Management Facilities Fund - 0430	30,000	4,217	1,271	5,488	24,512
Illinois State Fair Fund - 0438	7,183,500	6,257,508	31,541	6,289,049	894,451
Federal Agricultural Marketing Services Fund - 0439	4,000	3,037	-	3,037	963
Agricultural Master Fund - 0440	869,000	512,620	3,911	516,531	352,469
Wholesome Meat Fund - 0476	8,273,000	5,992,828	249,019	6,241,847	2,031,153
Pesticide Control Fund - 0576	5,800,000	4,505,751	525,549	5,031,300	768,700
Partners for Conservation Fund - 0608	11,144,200	10,742,136	245,185	10,987,321	156,879
Partners for Conservation Projects Fund - 0609	2,612,500	-	-	-	2,612,500
Illinois Racing Quarterhorse Breeders Fund - 0631	30,000	4,200	2,850	7,050	22,950
Agriculture Pesticide Control Act Fund- 0689	625,000	355,337	11,815	367,152	257,848
Illinois Standardbred Breeders Fund - 0708	1,394,100	1,079,177	179,366	1,258,543	135,557
Illinois Thoroughbred Breeders Fund - 0709	2,076,100	1,561,756	391,377	1,953,133	122,967
Illinois Animal Abuse Fund - 0744	4,000	-	-	-	4,000
Agriculture Federal Projects Fund - 0826	4,765,000	2,378,191	194,518	2,572,709	2,192,291
 Total Appropriated Funds	 <u>\$98,536,300</u>	 <u>\$79,894,208</u>	 <u>\$ 5,159,966</u>	 <u>\$85,054,174</u>	 <u>\$13,482,126</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2013

Schedule 1

Fourteen Months Ended August 31, 2013

<u>Public Acts 97-0725, 97-0727</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through June 30, 2013</u>	<u>Lapse Period Expenditures July 1, 2013 to August 31, 2013</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
Non-Appropriated Funds					
Regulatory Fund - 0291		\$ 26,002	\$ 170	\$ 26,172	
State Cooperative Extension Service Trust Fund - 0602		<u>6,721,950</u>	<u>6,721,950</u>	<u>13,443,900</u>	
Total Non-Appropriated Funds		<u>\$ 6,747,952</u>	<u>\$ 6,722,120</u>	<u>\$13,470,072</u>	
Grand Total All Funds		<u>\$86,642,160</u>	<u>\$ 11,882,086</u>	<u>\$98,524,246</u>	

Note: All data in this schedule has been obtained from Department records and reconciled to those of the State Comptroller. No balances were reappropriated as of July 1, 2013. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Schedule 2

Eighteen Months Ended December 31, 2012

Public Acts 97-0057, 97-0642	Appropriations (Net After Transfers)	Expenditures Through June 30, 2012	Lapse Period Expenditures July 1, 2012 to December 31, 2012	Total Expenditures	Balances Lapsed
Appropriated Funds					
General Revenue Fund - 0001	\$ 29,826,300	\$ 27,987,907	\$ 1,731,604	\$ 29,719,511	\$ 106,789
Illinois Department of Agriculture Laboratory Services Revolving Fund - 0024	1,700,000	788,001	141,119	929,120	770,880
Agricultural Premium Fund - 0045	22,690,000	19,651,343	1,547,122	21,198,465	1,491,535
Weights and Measures Fund - 0163	4,686,600	4,118,328	273,292	4,391,620	294,980
Fair and Exposition Fund - 0245	900,900	900,900	-	900,900	-
Motor Fuel and Petroleum Standards Fund - 0289	50,000	25,000	-	25,000	25,000
Fertilizer Control Fund - 0290	500,000	235,625	196,756	432,381	67,619
Used Tire Management Fund - 0294	40,000	39,200	-	39,200	800
Feed Control Fund - 0369	1,800,000	1,318,024	88,674	1,406,698	393,302
Livestock Management Facilities Fund - 0430	30,000	28,919	1,055	29,974	26
Illinois State Fair Fund - 0438	6,278,100	4,858,370	112,958	4,971,328	1,306,772
Federal Agricultural Marketing Services Fund - 0439	4,000	3,997	-	3,997	3
Agricultural Master Fund - 0440	700,000	601,914	23,630	625,544	74,456
Wholesome Meat Fund - 0476	7,821,700	6,139,770	158,413	6,298,183	1,523,517
Pesticide Control Fund - 0576	5,100,000	3,834,515	296,860	4,131,375	968,625
Partners for Conservation Fund - 0608	4,939,500	4,730,022	194,827	4,924,849	14,651
Illinois Racing Quarterhorse Breeders Fund - 0631	71,200	6,000	2,700	8,700	62,500
Agriculture Pesticide Control Act Fund- 0689	600,000	522,244	48,005	570,249	29,751
Illinois Standardbred Breeders Fund - 0708	1,391,600	1,096,402	213,733	1,310,135	81,465
Illinois Thoroughbred Breeders Fund - 0709	2,161,800	1,521,214	538,927	2,060,141	101,659
Illinois Animal Abuse Fund - 0744	4,000	252	-	252	3,748
Agriculture Federal Projects Fund - 0826	5,650,000	2,476,397	222,698	2,699,095	2,950,905
Total Appropriated Funds	\$ 96,945,700	\$ 80,884,344	\$ 5,792,373	\$ 86,676,717	\$10,268,983

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Schedule 2

Eighteen Months Ended December 31, 2012

<u>Public Acts 97-0057, 97-0642</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through June 30, 2012</u>	<u>Lapse Period Expenditures July 1, 2012 to December 31, 2012</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
Non-Appropriated Funds					
Regulatory Fund - 0291		\$ 25,727	\$ 995	\$ 26,722	
State Cooperative Extension Service Trust Fund - 0602		5,395,230	9,134,750	14,529,980	
Watershed Park Fund - 0651		94	-	94	
Corn Commodity Trust Fund - 0807		769	700	1,469	
Total Non-Appropriated Funds		<u>\$ 5,421,820</u>	<u>\$ 9,136,445</u>	<u>\$ 14,558,265</u>	
Grand Total All Funds		<u>\$ 86,306,164</u>	<u>\$ 14,928,818</u>	<u>\$ 101,234,982</u>	

Note: All data in this schedule has been obtained from Department records and reconciled to those of the State Comptroller. No balances were reappropriated as of July 1, 2012. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0642	P.A. 96-0956 P.A. 96-0957
General Revenue Fund - 0001			
Division of Administrative Services			
Appropriations (net after transfers)	\$ 1,911,400	\$ 24,661,100	\$ 31,259,900
Expenditures			
Personal services	768,554	14,621,467	-
State contribution to social security	57,074	1,126,010	-
Contractual services	-	3,282,482	-
Travel	-	20,304	-
Commodities	-	488,249	-
Printing	-	7,729	-
Equipment	-	233,589	-
Telecommunications services	-	182,775	-
Operation of automotive equipment	-	209,710	-
U of I Cook County Cooperative Extension Service	-	2,749,200	-
Deposit into Cooperative Extension Service	-	994,700	-
Operational expenses, awards, grants, and permanent improvements	-	-	8,577,139
Operational expenses	673,440	712,500	21,236,122
Other operations	377,319	-	-
Other refunds	-	2,191	-
Total expenditures	<u>1,876,387</u>	<u>24,630,906</u>	<u>29,813,261</u>
Lapsed balances	<u>\$ 35,013</u>	<u>\$ 30,194</u>	<u>\$ 1,446,639</u>
Bureau of Computer Services			
Appropriations (net after transfers)	\$ 359,800	\$ -	\$ -
Expenditures			
Personal services	333,753	-	-
State contributions to social security	25,133	-	-
Total expenditures	<u>358,886</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 914</u>	<u>\$ -</u>	<u>\$ -</u>
Division of Agriculture Industry Regulation			
Appropriations (net after transfers)	\$ 2,427,500	\$ -	\$ -
Expenditures			
Personal services	2,086,032	-	-
State contributions to social security	155,047	-	-
Other operations	141,124	-	-
Total expenditures	<u>2,382,203</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 45,297</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0642	P.A. 96-0956 P.A. 96-0957
Bureau of Marketing and Promotion			
Appropriations (net after transfers)	\$ 611,600	\$ -	\$ -
Expenditures			
Personal services	568,283	-	-
State contributions to social security	42,033	-	-
Total expenditures	<u>610,316</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 1,284</u>	<u>\$ -</u>	<u>\$ -</u>
Bureau of Animal Industries			
Appropriations (net after transfers)	\$ 3,593,200	\$ -	\$ -
Expenditures			
Personal services	2,041,523	-	-
State contributions to social security	151,946	-	-
Other operations	412,767	-	-
Operations of Centralia Animal Disease Laboratory	399,946	-	-
Total expenditures	<u>3,006,182</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 587,018</u>	<u>\$ -</u>	<u>\$ -</u>
Bureau of Meat and Poultry Inspection			
Appropriations (net after transfers)	\$ 3,312,100	\$ -	\$ -
Expenditures			
Personal services	3,012,177	-	-
State contributions to social security	223,201	-	-
Contractual services	73,978	-	-
Total expenditures	<u>3,309,356</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ -</u>
Bureau of Land and Water Resources			
Appropriations (net after transfers)	\$ -	\$ 2,785,000	\$ -
Expenditures			
Grants to soil and water conservation districts - administration and expenses of water conservation district boards	-	2,785,000	-
Total expenditures	<u>-</u>	<u>2,785,000</u>	<u>-</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0642	P.A. 96-0956 P.A. 96-0957
Bureau of Environmental Programs			
Appropriations (net after transfers)	\$ 731,500	\$ 731,500	\$ -
Expenditures			
Livestock Management Act	273,121	275,500	-
Exotic pest detection and eradication	455,602	456,000	-
Total expenditures	<u>728,723</u>	<u>731,500</u>	<u>-</u>
Lapsed balances	<u>\$ 2,777</u>	<u>\$ -</u>	<u>\$ -</u>
Bureau of Buildings and Grounds - Springfield			
Appropriations (net after transfers)	\$ 5,184,500	\$ 996,600	\$ -
Expenditures			
Personal services	847,277	-	-
State contributions to social security	64,848	-	-
Fire protection	105,900	105,900	-
Inspections for Amusement Attractions	-	426,754	-
Other operations	4,147,928	-	-
Awards to livestock breeders	-	106,494	-
Awards and premiums at the Illinois State Fair	-	201,823	-
Horse racing at the Illinois State Fairgrounds	-	82,062	-
Total expenditures	<u>5,165,953</u>	<u>923,033</u>	<u>-</u>
Lapsed balances	<u>\$ 18,547</u>	<u>\$ 73,567</u>	<u>\$ -</u>
Bureau of Buildings and Grounds - DuQuoin			
Appropriations (net after transfers)	\$ 1,666,700	\$ -	\$ -
Expenditures			
Personal services	202,661	-	-
State contributions to social security	15,437	-	-
Other operations	1,446,893	-	-
Total expenditures	<u>1,664,991</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 1,709</u>	<u>\$ -</u>	<u>\$ -</u>

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Bureau of DuQuoin State Fair			
Appropriations (net after transfers)	\$ 1,010,000	\$ 652,100	\$ 200,000
Expenditures			
Personal services	556,291	-	-
State contributions to social security	42,447	-	-
Other operations	401,794	-	-
Entertainment and other related expenses at DuQuoin State Fair	-	649,072	199,991
Total expenditures	<u>1,000,532</u>	<u>649,072</u>	<u>199,991</u>
Lapsed balances	<u>\$ 9,468</u>	<u>\$ 3,028</u>	<u>\$ 9</u>
GENERAL REVENUE FUND TOTALS			
Appropriations (net after transfers)	\$ 20,808,300	\$ 29,826,300	\$ 31,459,900
Total expenditures	<u>20,103,529</u>	<u>29,719,511</u>	<u>30,013,252</u>
Lapsed balances	<u>\$ 704,771</u>	<u>\$ 106,789</u>	<u>\$ 1,446,648</u>
<u>Illinois Department of Agriculture Laboratory Services Revolving Fund - 0024</u>			
Bureau of Animal Industries			
Appropriations (net after transfers)	\$ 1,000,000	\$ 1,700,000	\$ 1,700,000
Expenditures			
Expenses authorized by the Animal Disease Laboratories Act	685,313	929,120	736,557
Total expenditures	<u>685,313</u>	<u>929,120</u>	<u>736,557</u>
Lapsed balances	<u>\$ 314,687</u>	<u>\$ 770,880</u>	<u>\$ 963,443</u>
<u>Agricultural Premium Fund - 0045</u>			
Division of Administrative Services			
Appropriations (net after transfers)	\$ 10,200,000	\$ 11,000,000	\$ 10,000,000
Expenditures			
Deposit into COOP Extension Service	10,000,000	10,800,000	9,700,000
Food Safety Modernization Initiative	111,295	100,041	-
Total expenditures	<u>10,111,295</u>	<u>10,900,041</u>	<u>9,700,000</u>
Lapsed balances	<u>\$ 88,705</u>	<u>\$ 99,959</u>	<u>\$ 300,000</u>

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Bureau of Computer Services			
Appropriations (net after transfers)	\$ 1,453,100	\$ 1,244,300	\$ 1,184,800
Expenditures			
Personal services	224,739	210,441	593,689
State contributions to state employees' retirement system	85,826	72,235	166,544
State contributions to social security	16,638	15,602	44,054
Contractual services	739,999	840,000	235,000
Equipment	-	376	5,129
Telecommunications services	27,694	27,640	5,000
Total expenditures	<u>1,094,896</u>	<u>1,166,294</u>	<u>1,049,416</u>
Lapsed balances	<u>\$ 358,204</u>	<u>\$ 78,006</u>	<u>\$ 135,384</u>
Bureau of Marketing and Promotion			
Appropriations (net after transfers)	\$ 2,175,000	\$ 2,342,500	\$ 2,198,500
Expenditures			
Promotion of agriculture exports	2,007,125	1,960,989	1,845,572
Biotechnology promotion and development	92,436	-	-
Viticulturist and enologist	-	142,500	142,500
Farmers market technology improvements	49,374	-	-
Total expenditures	<u>2,148,935</u>	<u>2,103,489</u>	<u>1,988,072</u>
Lapsed balances	<u>\$ 26,065</u>	<u>\$ 239,011</u>	<u>\$ 210,428</u>
Bureau of Land and Water Resources			
Appropriations (net after transfers)	\$ 1,043,200	\$ 974,600	\$ 820,300
Expenditures			
Personal services	598,004	467,208	469,046
State contributions to state employees' retirement system	227,624	159,869	131,413
State contributions to social security	44,586	34,590	34,368
Contractual services	85,990	26,021	29,075
Travel	7,528	6,035	6,212
Commodities	3,782	4,565	4,622
Printing	-	4,870	388
Equipment	8,628	-	-
Telecommunications services	7,584	7,816	8,271
Operation of automotive equipment	8,414	14,175	15,773
Ordinary and contingent expenditures of the Natural Resources Advisory Board	663	1,024	979
Total expenditures	<u>992,803</u>	<u>726,173</u>	<u>700,147</u>
Lapsed balances	<u>\$ 50,397</u>	<u>\$ 248,427</u>	<u>\$ 120,153</u>

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Bureau of Buildings and Grounds - Springfield			
Appropriations (net after transfers)	\$ 1,500,000	\$ 1,200,000	\$ 600,000
Expenditures			
Various projects at State Fairgrounds	1,499,959	928,415	585,460
Total expenditures	<u>1,499,959</u>	<u>928,415</u>	<u>585,460</u>
Lapsed balances	<u>\$ 41</u>	<u>\$ 271,585</u>	<u>\$ 14,540</u>
Bureau of Buildings and Grounds - DuQuoin			
Appropriations (net after transfers)	\$ 1,350,000	\$ 1,250,000	\$ 900,000
Expenditures			
Activities at the DuQuoin State Fair	487,805	266,307	528,677
Various projects at DuQuoin Fairgrounds	599,990	498,628	247,161
Total expenditures	<u>1,087,795</u>	<u>764,935</u>	<u>775,838</u>
Lapsed balances	<u>\$ 262,205</u>	<u>\$ 485,065</u>	<u>\$ 124,162</u>
Bureau of DuQuoin State Fair			
Appropriations (net after transfers)	\$ 652,100	\$ -	\$ -
Expenditures			
Entertainment at DuQuoin State Fair	651,931	-	-
Total expenditures	<u>651,931</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ 169</u>	<u>\$ -</u>	<u>\$ -</u>

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Division of County Fairs and Horseracing			
Appropriations (net after transfers)	\$ 4,681,000	\$ 4,678,600	\$ 4,668,800
Expenditures			
Personal services	19,899	58,242	53,729
State contributions to state employees' retirement system	7,564	19,913	15,038
State contributions to social security	2,084	5,333	4,917
Contractual services	19,421	15,027	14,348
Travel	-	-	429
Commodities	257	225	1,704
Printing	1,036	390	2,876
Equipment	-	-	4,263
Telecommunications services	809	1,103	1,364
Operation of automotive equipment	3,245	3,729	3,051
Distribution to encourage and aid county fairs	1,798,597	1,797,327	1,744,267
Premiums to agricultural extension or 4-H	786,382	762,280	736,703
Premiums to vocational agriculture fairs	325,000	315,250	315,250
Rehabilitation of county fairgrounds	1,301,000	1,301,000	1,261,970
Horse racing county/State Fair	329,296	329,299	319,419
Total expenditures	<u>4,594,590</u>	<u>4,609,118</u>	<u>4,479,328</u>
Lapsed balances	<u>\$ 86,410</u>	<u>\$ 69,482</u>	<u>\$ 189,472</u>
AGRICULTURAL PREMIUM FUND TOTALS			
Appropriations (net after transfers)	\$ 23,054,400	\$ 22,690,000	\$ 20,372,400
Total expenditures	<u>22,182,204</u>	<u>21,198,465</u>	<u>19,278,261</u>
Lapsed balances	<u>\$ 872,196</u>	<u>\$ 1,491,535</u>	<u>\$ 1,094,139</u>

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<u>Weights and Measures Fund - 0163</u>			
Bureau of Weights and Measurements			
Appropriations (net after transfers)	\$ 5,572,300	\$ 4,686,600	\$ 4,597,900
Expenditures			
Personal services	2,208,824	2,074,568	1,916,305
Continuing appropriation for state contributions to state employees' retirement system	-	-	-
State contributions to state employees' retirement system	839,808	710,599	536,571
State contributions to social security	163,922	154,056	141,623
Group insurance	795,655	602,764	519,381
Contractual services	222,129	133,678	184,788
Travel	42,407	49,392	41,018
Commodities	22,367	16,584	19,123
Printing	7,722	6,720	10,997
Equipment	63,459	249,382	37,438
Telecommunications services	35,092	33,278	29,370
Operation of automotive equipment	328,420	360,000	339,913
Refunds	260	599	-
Total expenditures	<u>4,730,065</u>	<u>4,391,620</u>	<u>3,776,527</u>
Lapsed balances	<u>\$ 842,235</u>	<u>\$ 294,980</u>	<u>\$ 821,373</u>
<u>Fair and Exposition Fund - 0245</u>			
Division of County Fairs and Horseracing			
Appropriations (net after transfers)	\$ 900,900	\$ 900,900	\$ 900,900
Expenditures			
Distribution to county fairs and fair and expositions authorities	900,900	900,900	873,873
Total expenditures	<u>900,900</u>	<u>900,900</u>	<u>873,873</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,027</u>
<u>Motor Fuel and Petroleum Standards Fund - 0289</u>			
Bureau of Weights and Measures			
Appropriations (net after transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
Regulation of motor fuel quality	33,805	25,000	-
Total expenditures	<u>33,805</u>	<u>25,000</u>	<u>-</u>
Lapsed balances	<u>\$ 16,195</u>	<u>\$ 25,000</u>	<u>\$ 50,000</u>

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<u>Fertilizer Control Fund - 0290</u>			
Division of Agriculture Industry Regulation			
Appropriations (net after transfers)	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures			
Fertilizer research	102,599	432,381	479,475
Total expenditures	102,599	432,381	479,475
Lapsed balances	\$ 397,401	\$ 67,619	\$ 20,525
<u>Used Tire Management Fund - 0294</u>			
Bureau of Environmental Programs			
Appropriations (net after transfers)	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures			
Mosquito control	40,000	39,200	39,200
Total expenditures	40,000	39,200	39,200
Lapsed balances	\$ -	\$ 800	\$ 800
<u>Feed Control Fund - 0369</u>			
Division of Agriculture Industry Regulation			
Appropriations (net after transfers)	\$ 1,800,000	\$ 1,800,000	\$ 1,500,000
Expenditures			
For feed control	1,042,599	1,406,698	1,255,497
Total expenditures	1,042,599	1,406,698	1,255,497
Lapsed balances	\$ 757,401	\$ 393,302	\$ 244,503
<u>Livestock Management Facilities Fund - 0430</u>			
Bureau of Environmental Programs			
Appropriations (net after transfers)	\$ 30,000	\$ 30,000	\$ 30,000
Expenditures			
Livestock management	5,488	29,974	15,000
Total expenditures	5,488	29,974	15,000
Lapsed balances	\$ 24,512	\$ 26	\$ 15,000

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<u>Illinois State Fair Fund - 0438</u>			
Bureau of Buildings and Grounds - Springfield			
Appropriations (net after transfers)	\$ 7,183,500	\$ 6,278,100	\$ 6,278,100
Expenditures			
Operation of State Fair	4,727,511	3,893,129	3,861,573
Activities at the Illinois State Fair	738,404	699,659	915,290
Awards to livestock breeders	221,500	112,200	108,834
Awards and premiums at Illinois State Fair	423,034	266,340	210,730
Grand circuit horse racing	178,600	-	82,062
Total expenditures	<u>6,289,049</u>	<u>4,971,328</u>	<u>5,178,489</u>
Lapsed balances	<u>\$ 894,451</u>	<u>\$ 1,306,772</u>	<u>\$ 1,099,611</u>
<u>Federal Agricultural Marketing Services Fund - 0439</u>			
Bureau of Marketing and Promotion			
Appropriations (net after transfers)	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures			
Research laws and principles relating to agricultural marketing	3,037	3,997	3,935
Total expenditures	<u>3,037</u>	<u>3,997</u>	<u>3,935</u>
Lapsed balances	<u>\$ 963</u>	<u>\$ 3</u>	<u>\$ 65</u>
<u>Agricultural Master Fund - 0440</u>			
Bureau of Meat and Poultry Inspection			
Appropriations (net after transfers)	\$ 869,000	\$ 700,000	\$ 700,000
Expenditures			
Inspection of agriculture products	516,531	625,544	542,501
Total expenditures	<u>516,531</u>	<u>625,544</u>	<u>542,501</u>
Lapsed balances	<u>\$ 352,469</u>	<u>\$ 74,456</u>	<u>\$ 157,499</u>

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Wholesome Meat Fund - 0476			
Division of Administrative Services			
Appropriations (net after transfers)	\$ 674,500	\$ 1,088,000	\$ 1,068,900
Expenditures			
Personal services	181,949	326,917	138,240
State contributions to state employees' retirement system	69,200	111,829	38,705
State contributions to social security	13,755	22,455	10,151
Group insurance	33,239	63,646	36,574
Contractual services	78,323	41,129	59,805
Travel	9,589	2,728	7,409
Commodities	1,164	734	1,015
Printing	-	88	-
Equipment	-	-	4,918
Costs and expenses related to operations	-	-	6,230
Total expenditures	<u>387,219</u>	<u>569,526</u>	<u>303,047</u>
Lapsed balances	<u>\$ 287,281</u>	<u>\$ 518,474</u>	<u>\$ 765,853</u>
Bureau of Meat and Poultry Inspection			
Appropriations (net after transfers)	\$ 7,598,500	\$ 6,733,700	\$ 6,599,600
Expenditures			
Personal services	2,731,768	3,133,538	3,201,274
Continuing appropriation for state contributions to state employees' retirement system	-	-	-
State contributions to state employees' retirement system	1,038,669	1,073,678	896,607
State contributions to social security	203,198	232,314	237,597
Group insurance	1,032,432	748,896	874,420
Contractual services	402,423	57,786	60,805
Travel	200,253	211,569	200,607
Commodities	21,631	18,055	11,988
Printing	65	1,298	-
Equipment	1,109	984	143,151
Telecommunications services	30,434	28,426	34,079
Operation of automotive equipment	192,646	222,113	174,910
Total expenditures	<u>5,854,628</u>	<u>5,728,657</u>	<u>5,835,438</u>
Lapsed balances	<u>\$ 1,743,872</u>	<u>\$ 1,005,043</u>	<u>\$ 764,162</u>
WHOLESOME MEAT FUND TOTALS			
Appropriations (net after transfers)	\$ 8,273,000	\$ 7,821,700	\$ 7,668,500
Total expenditures	<u>6,241,847</u>	<u>6,298,183</u>	<u>6,138,485</u>
Lapsed balances	<u>\$ 2,031,153</u>	<u>\$ 1,523,517</u>	<u>\$ 1,530,015</u>

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<u>Pesticide Control Fund - 0576</u>			
Bureau of Environmental Programs			
Appropriations (net after transfers)	\$ 5,800,000	\$ 5,100,000	\$ 4,800,000
Expenditures			
Administration and enforcement of Pesticide Act of 1979	5,031,300	4,131,375	4,324,747
Total expenditures	<u>5,031,300</u>	<u>4,131,375</u>	<u>4,324,747</u>
Lapsed balances	<u>\$ 768,700</u>	<u>\$ 968,625</u>	<u>\$ 475,253</u>
<u>Illinois Rural Rehabilitation Fund - 0595</u>			
Division of Administrative Services			
Appropriations (net after transfers)	\$ -	\$ -	\$ 25,000
Expenditures			
Programs, loans and grants	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
<u>Partners for Conservation Fund - 0608</u>			
Bureau of Land and Water Resources			
Appropriations (net after transfers)	\$ 11,144,200	\$ 4,939,500	\$ 4,870,800
Expenditures			
Personal services	327,268	395,432	369,589
State contributions to state employees' retirement system	124,618	135,541	103,670
State contributions to social security	24,247	29,418	27,448
Group insurance	93,488	89,458	70,163
Deposit into Cooperative Extension Service	994,700	-	-
U of I Cook County Cooperative Extension Service	2,449,200	-	-
Soil and water conservation district boards and administration	2,485,000	-	-
Conservation 2000 Program	4,488,800	4,275,000	4,144,058
Total expenditures	<u>10,987,321</u>	<u>4,924,849</u>	<u>4,714,928</u>
Lapsed balances	<u>\$ 156,879</u>	<u>\$ 14,651</u>	<u>\$ 155,872</u>

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<u>Partners for Conservation Project Fund - 0609</u>			
Bureau of Land and Water Resources			
Appropriations (net after transfers)	\$ 2,612,500	\$ -	\$ 8,000,000
Expenditures			
Implement agriculture resource enhancement programs	-	-	-
Total expenditures	-	-	-
Lapsed balances	<u>\$ 2,612,500</u>	<u>\$ -</u>	<u>\$ 8,000,000</u>
<u>Illinois Racing Quarterhorse Breeders Fund - 0631</u>			
Division of County Fairs and Horseracing			
Appropriations (net after transfers)	\$ 30,000	\$ 71,200	\$ 71,200
Expenditures			
Promotion of Illinois horse racing and breeding industry	7,050	8,700	18,700
Total expenditures	7,050	8,700	18,700
Lapsed balances	<u>\$ 22,950</u>	<u>\$ 62,500</u>	<u>\$ 52,500</u>
<u>Agriculture Pesticide Control Act Fund - 0689</u>			
Bureau of Environmental Programs			
Appropriations (net after transfers)	\$ 625,000	\$ 600,000	\$ 700,000
Expenditures			
Certification of pesticide applicators expenses of pesticide enforcement programs	367,152	570,249	603,661
Total expenditures	367,152	570,249	603,661
Lapsed balances	<u>\$ 257,848</u>	<u>\$ 29,751</u>	<u>\$ 96,339</u>

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<u>Illinois Standardbred Breeders Fund - 0708</u>			
Division of County Fairs and Horseracing			
Appropriations (net after transfers)	\$ 1,394,100	\$ 1,391,600	\$ 1,382,100
Expenditures			
Personal services	11,538	51,821	43,641
Continuing appropriation for state contributions to state employees' retirement system	-	-	-
State contributions to state employees' retirement system	4,383	17,720	12,216
State contributions to social security	1,437	4,502	4,273
Contractual services	39,973	37,378	32,623
Travel	839	1,080	824
Commodities	10,287	1,937	2,792
Printing	663	392	2,781
Operation of automotive equipment	1,833	7,708	5,952
Grants and other purposes authorized in Section 31 of the Illinois Horse Racing Act of 1975, except administrative expense	1,187,590	1,187,597	1,149,755
Total expenditures	<u>1,258,543</u>	<u>1,310,135</u>	<u>1,254,857</u>
Lapsed balances	<u>\$ 135,557</u>	<u>\$ 81,465</u>	<u>\$ 127,243</u>
<u>Illinois Thoroughbred Breeders Fund - 0709</u>			
Division of County Fairs and Horseracing			
Appropriations (net after transfers)	\$ 2,076,100	\$ 2,161,800	\$ 2,097,100
Expenditures			
Personal services	177,528	276,180	265,493
Continuing appropriation for state contributions to state employees' retirement system	-	-	-
State contributions to state employees' retirement system	67,496	94,603	74,433
State contributions to social security	16,603	23,237	22,482
Contractual services	67,985	48,039	55,003
Travel	677	214	510
Commodities	2,104	1,273	2,018
Printing	1,642	516	1,814
Equipment	-	-	10,020
Telecommunications	4,168	4,533	4,706
Operation of automotive equipment	5,430	3,766	5,824
Grants and other purposes authorized in Section 31 of the Illinois Horse Racing Act of 1975, except administrative expense	1,609,500	1,607,780	1,561,215
Total expenditures	<u>1,953,133</u>	<u>2,060,141</u>	<u>2,003,518</u>
Lapsed balances	<u>\$ 122,967</u>	<u>\$ 101,659</u>	<u>\$ 93,582</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0642	P.A. 96-0956 P.A. 96-0957
<u>Illinois Animal Abuse Fund - 0744</u>			
Bureau of Animal Industries			
Appropriations (net after transfers)	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures			
Expenses associated with the investigation of animal abuse	-	252	932
Total expenditures	-	252	932
Lapsed balances	<u>\$ 4,000</u>	<u>\$ 3,748</u>	<u>\$ 3,068</u>
<u>Illinois AgriFIRST Program Fund - 0754</u>			
Bureau of Marketing and Promotion			
Appropriations (net after transfers)	\$ -	\$ -	\$ 250,000
Expenditures			
AgriFIRST grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>
<u>Agriculture Federal Projects Fund - 0826</u>			
Division of Agriculture Industry Regulation			
Appropriations (net after transfers)	\$ 500,000	\$ 500,000	\$ 350,000
Expenditures			
Various federal projects	295,036	355,682	322,986
Total expenditures	295,036	355,682	322,986
Lapsed balances	<u>\$ 204,964</u>	<u>\$ 144,318</u>	<u>\$ 27,014</u>
Bureau of Marketing and Promotion			
Appropriations (net after transfers)	\$ 850,000	\$ 750,000	\$ 750,000
Expenditures			
Various federal projects	788,140	506,981	615,407
Total expenditures	788,140	506,981	615,407
Lapsed balances	<u>\$ 61,860</u>	<u>\$ 243,019</u>	<u>\$ 134,593</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0642	P.A. 96-0956 P.A. 96-0957
Bureau of Weights and Measures			
Appropriations (net after transfers)	\$ 200,000	\$ 200,000	\$ 200,000
Expenditures			
Various federal projects	-	69,920	55,987
Total expenditures	-	69,920	55,987
Lapsed balances	\$ 200,000	\$ 130,080	\$ 144,013
Bureau of Animal Industries			
Appropriations (net after transfers)	\$ 300,000	\$ 1,000,000	\$ 1,500,000
Expenditures			
Various federal projects	266,940	40,327	125,579
Total expenditures	266,940	40,327	125,579
Lapsed balances	\$ 33,060	\$ 959,673	\$ 1,374,421
Bureau of Meat and Poultry			
Appropriations (net after transfers)	\$ 315,000	\$ 300,000	\$ 300,000
Expenditures			
Various federal projects	251,777	228,861	1,517
Total expenditures	251,777	228,861	1,517
Lapsed balances	\$ 63,223	\$ 71,139	\$ 298,483
Bureau of Land and Water Resources			
Appropriations (net after transfers)	\$ 200,000	\$ 200,000	\$ 815,000
Expenditures			
Various federal projects	6,037	96,532	73,007
Total expenditures	6,037	96,532	73,007
Lapsed balances	\$ 193,963	\$ 103,468	\$ 741,993
Bureau of Environmental Programs			
Appropriations (net after transfers)	\$ 2,400,000	\$ 2,700,000	\$ 3,500,000
Expenditures			
Various federal projects	964,779	1,400,792	959,123
Total expenditures	964,779	1,400,792	959,123
Lapsed balances	\$ 1,435,221	\$ 1,299,208	\$ 2,540,877

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0642	P.A. 96-0956 P.A. 96-0957
AGRICULTURE FEDERAL PROJECTS FUND TOTALS			
Appropriations (net after transfers)	\$ 4,765,000	\$ 5,650,000	\$ 7,415,000
Total Expenditures	<u>2,572,709</u>	<u>2,699,095</u>	<u>2,153,606</u>
Lapsed balances	<u>\$ 2,192,291</u>	<u>\$ 2,950,905</u>	<u>\$ 5,261,394</u>
GRAND TOTAL - APPROPRIATED FUNDS			
Appropriations (net after transfers)	\$ 98,536,300	\$ 96,945,700	\$ 105,416,900
Total expenditures	<u>85,054,174</u>	<u>86,676,717</u>	<u>83,406,001</u>
Lapsed balances	<u>\$ 13,482,126</u>	<u>\$ 10,268,983</u>	<u>\$ 22,010,899</u>
NON-APPROPRIATED FUND TOTALS			
<u>Regulatory Fund - 0291</u>			
Division of Agriculture Industry Regulation			
Expenditures			
Operational costs - Grain Code	\$ 26,172	\$ 26,722	\$ 136,048
Total expenditures	<u>26,172</u>	<u>26,722</u>	<u>136,048</u>
<u>State Cooperative Extension Service Trust Fund - 0602</u>			
Division of Administrative Services			
Expenditures			
Transfer to University of Illinois	13,443,900	14,529,980	13,443,950
Total expenditures	<u>13,443,900</u>	<u>14,529,980</u>	<u>13,443,950</u>
<u>Watershed Park Fund - 0651</u>			
Bureau of Land and Water Resources			
Expenditures			
Expenditures of Watershed Park	-	94	666
Total expenditures	<u>-</u>	<u>94</u>	<u>666</u>
<u>Corn Commodity Trust Fund - 0807</u>			
Bureau of Marketing and Promotion			
Expenditures			
Corn marketing program	-	1,469	-
Total expenditures	<u>-</u>	<u>1,469</u>	<u>-</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY OBJECT
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

Schedule 3

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725	P.A. 97-0057	P.A. 96-0956
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0957
<u>Agriculture Federal Projects Fund - 0826</u>			
Bureau of Marketing and Promotion			
Expenditures			
Aquaculture program	\$ -	\$ -	\$ 78,536
Total expenditures	-	-	78,536
GRAND TOTAL - NON-APPROPRIATED FUNDS			
Total expenditures	\$ 13,470,072	\$ 14,558,265	\$ 13,659,200
GRAND TOTAL - ALL FUNDS			
Total expenditures	\$ 98,524,246	\$ 101,234,982	\$ 97,065,201
 Note: The comparative schedule of net appropriations, expenditures, and lapsed balances - by object does not include the State Officers' salaries paid by the Office of the Comptroller. For the years ended June 30, 2013, 2012, and 2011, State Officers' salaries were as follows:			
Director	\$ 133,273	\$ 133,547	\$ 127,146

Note: The fiscal year 2011 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Department and submitted to the Office of the Comptroller for payment after August.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES - BY FUND
For the Fiscal Years Ended June 30, 2013, 2012 and 2011

Schedule 4

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0725 P.A. 97-0727	P.A. 97-0057 P.A. 97-0647	P.A. 96-0956 P.A. 96-0957
APPROPRIATED FUNDS			
Appropriations (net after transfers)	<u>\$98,536,300</u>	<u>\$ 96,945,700</u>	<u>\$105,416,900</u>
Expenditures			
General Revenue Fund - 0001	20,103,529	29,719,511	30,013,252
Illinois Department of Agriculture Laboratory Services Revolving Fund - 0024	685,313	929,120	736,557
Agricultural Premium Fund - 0045	22,182,204	21,198,465	19,278,261
Weights and Measures Fund - 0163	4,730,065	4,391,620	3,776,527
Fair and Exposition Fund - 0245	900,900	900,900	873,873
Motor Fuel and Petroleum Standards Fund - 0289	33,805	25,000	-
Fertilizer Control Fund - 0290	102,599	432,381	479,475
Used Tire Management Fund - 0294	40,000	39,200	39,200
Feed Control Fund - 0369	1,042,599	1,406,698	1,255,497
Livestock Management Facilities Fund - 0430	5,488	29,974	15,000
Illinois State Fair Fund - 0438	6,289,049	4,971,328	5,178,489
Federal Agricultural Marketing Services Fund - 0439	3,037	3,997	3,935
Agricultural Master Fund - 0440	516,531	625,544	542,501
Wholesome Meat Fund - 0476	6,241,847	6,298,183	6,138,485
Pesticide Control Fund - 0576	5,031,300	4,131,375	4,324,747
Partners for Conservation Fund - 0608	10,987,321	4,924,849	4,714,928
Illinois Racing Quarterhorse Breeders Fund - 0631	7,050	8,700	18,700
Agriculture Pesticide Control Act Fund- 0689	367,152	570,249	603,661
Illinois Standardbred Breeders Fund - 0708	1,258,543	1,310,135	1,254,857
Illinois Thoroughbred Breeders Fund - 0709	1,953,133	2,060,141	2,003,518
Illinois Animal Abuse Fund - 0744	-	252	932
Agriculture Federal Projects Fund - 0826	<u>2,572,709</u>	<u>2,699,095</u>	<u>2,153,606</u>
Total expenditures - appropriated funds	<u>85,054,174</u>	<u>86,676,717</u>	<u>83,406,001</u>
Total lapsed balances	<u>\$13,482,126</u>	<u>\$ 10,268,983</u>	<u>\$ 22,010,899</u>
NON-APPROPRIATED FUNDS			
Expenditures			
Regulatory Fund - 0291	\$ 26,172	\$ 26,722	\$ 136,048
State Cooperative Extension Service Trust Fund - 0602	13,443,900	14,529,980	13,443,950
Watershed Park Fund - 0651	-	94	666
Corn Commodity Trust Fund - 0807	-	1,469	-
Agriculture Federal Projects Fund - 0826	-	-	78,536
Total expenditures - non-appropriated funds	<u>\$13,470,072</u>	<u>\$ 14,558,265</u>	<u>\$ 13,659,200</u>
Total expenditures all funds	<u>\$98,524,246</u>	<u>\$101,234,982</u>	<u>\$ 97,065,201</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF RECEIPTS, DISBURSEMENTS
AND FUND BALANCE (CASH BASIS) - LOCALLY-HELD FUNDS
(Expressed In Thousands)
For the Year Ended June 30, 2013

Schedule 5

Fund Number	Fund Name	Cash Balance July 1, 2012	Receipts	Disbursements	Cash Balance June 30, 2013
1112	Centennial Farm Signs Fund	\$ 14	\$ 11	\$ 12	\$ 13
1113	Illinois Colt Stakes/Championship Purse Fund	656	816	583	889
1114	Agricultural Products Promotional Fund	376	1,041	1,044	373
1115	Surety Bond Fund	-	-	-	-
1116	Grain Indemnity Trust Fund	309	211	395	125
1218	Carcass Evaluation Fund	7	123	125	5
1233	Hong Kong Office Fund	-	13	13	-
1234	Ask Illinois First Fund	6	3	4	5
1285	Illinois Agriculture Youth Institute Fund	3	-	-	3
1335	White Experimental Farm Fund	44	35	17	62
1350	State Fair Promotional Activities Fund	35	181	181	35
1351	Zell Farm Fund	282	37	-	319
Total Locally Held Funds		<u>\$ 1,732</u>	<u>\$ 2,471</u>	<u>\$ 2,374</u>	<u>\$ 1,829</u>

The Hong Kong Office Fund # 1233 deposits are maintained outside of the State Treasury at Hong Kong and Shanghai Banking Corporation and are uninsured and uncollateralized. The Department changed banks for this fund during fiscal year 2013.

All other Locally Held Fund monies are held in the Illinois Funds, administered by the Illinois State Treasurer. The Illinois Funds operates as a 2a7 - like pool and, thus, reports all investments at amortized cost rather than fair value. The fair value of the pool is the same as the value of the pool's shares. The Treasurer's investment policies are governed by State statute. In addition, the Treasurer's Office has adopted its own investment practice, which supplements the statutory requirements.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF RECEIPTS, DISBURSEMENTS
AND FUND BALANCE (CASH BASIS) - LOCALLY-HELD FUNDS
(Expressed In Thousands)
For the Year Ended June 30, 2012

Schedule 6

Fund Number	Fund Name	Cash Balance July 1, 2011	Receipts	Disbursements	Cash Balance June 30, 2012
1112	Centennial Farm Signs Fund	\$ 19	\$ 10	\$ 15	\$ 14
1113	Illinois Colt Stakes/Championship Purse Fund	819	577	740	656
1114	Agricultural Products Promotional Fund	459	551	634	376
1115	Surety Bond Fund	-	-	-	-
1116	Grain Indemnity Trust Fund	417	350	458	309
1218	Carcass Evaluation Fund*	6	146 *	145	7
1233	Hong Kong Office Fund	-	5	5	-
1234	Ask Illinois First Fund	5	1	-	6
1285	Illinois Agriculture Youth Institute Fund	3	-	-	3
1335	White Experimental Farm Fund	37	32	25	44
1350	State Fair Promotional Activities Fund	35	174	174	35
1351	Zell Farm Fund	243	40	1	282
Total Locally Held Funds		<u>\$ 2,043</u>	<u>\$ 1,886</u>	<u>\$ 2,197</u>	<u>\$ 1,732</u>

* During the previous engagement, the Department did not report \$6 of receipts and cash on its Report of Receipts and Disbursements "Locally Held" Funds (Form C-17). The activity was accurately reported in the prior year compliance examination report. In order to ensure the receipt activity was not reported twice, the \$6 was subtracted from the fiscal year 2012 receipts.

The Hong Kong Office Fund # 1233 deposits are maintained outside of the State Treasury at Wells Fargo Bank and are uninsured and uncollateralized.

All other Locally Held Fund monies are held in the Illinois Funds, administered by the Illinois State Treasurer. The Illinois Funds operates as a 2a7 - like pool and, thus, reports all investments at amortized cost rather than fair value. The fair value of the pool is the same as the value of the pool's shares. The Treasurer's investment policies are governed by State statute. In addition, the Treasurer's Office has adopted its own investment practice, which supplements the statutory requirements.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Years Ended June 30, 2012 and 2013

	<u>Equipment</u>	<u>Buildings</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Total</u>
Balance at July 1, 2011	\$ 21,011,178	\$ 141,272,066	\$ 39,240,751	\$ -	\$ 201,523,995
Additions	753,879	35,665	-	-	789,544
Deletions	166,880	47,366	-	-	214,246
Net Transfers	<u>(893,936)</u>	<u>272,091</u>	<u>(163,312)</u>	<u>2,736,459</u>	<u>1,951,302</u>
Balance at June 30, 2012	<u>\$ 20,704,241</u>	<u>\$ 141,532,456</u>	<u>\$ 39,077,439</u>	<u>\$ 2,736,459</u>	<u>\$ 204,050,595</u>
Balance at July 1, 2012	\$ 20,704,241	\$ 141,532,456	\$ 39,077,439	\$ 2,736,459	\$ 204,050,595
Additions	777,912	-	-	-	777,912
Deletions	189,463	-	-	-	189,463
Net Transfers	<u>(365,496)</u>	<u>2,423,940</u>	<u>-</u>	<u>(971,116)</u>	<u>1,087,328</u>
Balance at June 30, 2013	<u>\$ 20,927,194</u>	<u>\$ 143,956,396</u>	<u>\$ 39,077,439</u>	<u>\$ 1,765,343</u>	<u>\$ 205,726,372</u>

Note: This schedule has been reconciled to property records (C-15 Agency Report of State Property) submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Years Ended June 30, 2013, 2012, and 2011

Schedule 8

	Fiscal Year		
	2013	2012	2011
<u>General Revenue Fund - 0001</u>			
Agriculture industry regulation	\$ 817,781	\$ 1,313,312	\$ 1,418,320
Meat poultry livestock	159,163	229,908	293,813
Pesticide products	930,300	848,825	1,175,750
Miscellaneous	2,408	4,837	30,690
Total Fund - 0001	<u>1,909,652</u>	<u>2,396,882</u>	<u>2,918,573</u>
<u>Illinois Department of Agriculture Laboratory Services Revolving Fund - 0024</u>			
Laboratory fees	739,232	909,769	647,053
Total Fund - 0024	<u>739,232</u>	<u>909,769</u>	<u>647,053</u>
<u>Agricultural Premium Fund - 0045</u>			
Combined DuQuoin State Fair	1,907,506	2,085,195	2,023,835
Total Fund - 0045	<u>1,907,506</u>	<u>2,085,195</u>	<u>2,023,835</u>
<u>Weights and Measures Fund - 0163</u>			
Weights and measures fines	-	-	-
Weights and measures interest	9,322	10,509	2,489
Weights and measures inspections	4,360,174	5,018,877	4,694,226
Total Fund - 0163	<u>4,369,496</u>	<u>5,029,386</u>	<u>4,696,715</u>
<u>Motor Fuel and Petroleum Standards Fund - 0289</u>			
Fine/penalty or violation	48,565	42,210	28,700
Total Fund - 0289	<u>48,565</u>	<u>42,210</u>	<u>28,700</u>
<u>Fertilizer Control Fund - 0290</u>			
Fertilizer Inspection Fund	1,491,756	661,268	763,833
Total Fund - 0290	<u>1,491,756</u>	<u>661,268</u>	<u>763,833</u>
<u>Regulatory Fund - 0291</u>			
Grain warehousing license fees	113,004	89,950	96,800
Total Fund - 0291	<u>113,004</u>	<u>89,950</u>	<u>96,800</u>
<u>Feed Control Fund - 0369</u>			
Feed fund manufacturer	2,054,843	2,086,150	1,774,813
Total Fund - 0369	<u>2,054,843</u>	<u>2,086,150</u>	<u>1,774,813</u>
<u>Livestock Management Facilities Fund - 0430</u>			
Livestock Management Fund	35,620	33,090	18,650
Total Fund - 0430	<u>35,620</u>	<u>33,090</u>	<u>18,650</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Years Ended June 30, 2013, 2012, and 2011

Schedule 8

	Fiscal Year		
	2013	2012	2011
<u>Illinois State Fair Fund - 0438</u>			
Combined Illinois State Fair	\$ 7,477,698	\$ 6,190,968	\$ 5,622,617
Total Fund - 0438	<u>7,477,698</u>	<u>6,190,968</u>	<u>5,622,617</u>
<u>Federal Agricultural Marketing Services Fund - 0439</u>			
U.S. Department of Agriculture	7,400	3,700	7,400
Total Fund - 0439	<u>7,400</u>	<u>3,700</u>	<u>7,400</u>
<u>Agricultural Master Fund - 0440</u>			
Federal Government	2,582	5,003	3,118
Private organization or individual donation	893,140	896,441	498,364
Total Fund - 0440	<u>895,722</u>	<u>901,444</u>	<u>501,482</u>
<u>Wholesome Meat Fund - 0476</u>			
U.S. Department of Agriculture	5,792,662	7,183,184	5,416,504
Total Fund - 0476	<u>5,792,662</u>	<u>7,183,184</u>	<u>5,416,504</u>
<u>Pesticide Control Fund - 0576</u>			
Pesticide products	5,865,853	5,617,205	6,840,854
Total Fund - 0576	<u>5,865,853</u>	<u>5,617,205</u>	<u>6,840,854</u>
<u>State Cooperative Extension Service Trust Fund - 0602</u>			
Transfer from General Revenue Fund	3,443,900	4,679,887	4,338,726
Agricultural premium	10,000,000	13,225,000	10,221,766
Total Fund - 0602	<u>13,443,900</u>	<u>17,904,887</u>	<u>14,560,492</u>
<u>Illinois Racing Quarterhorse Breeders Fund 0631</u>			
Quarterhorse breeders late filing fee	50	-	-
Total Fund - 0631	<u>50</u>	<u>-</u>	<u>-</u>
<u>Watershed Park Fund - 0651</u>			
Watershed park private donation	-	14	16
Total Fund - 0651	<u>-</u>	<u>14</u>	<u>16</u>
<u>Agriculture Pesticide Control Act Fund - 0689</u>			
Environmental protection	338,358	585,576	676,799
Total Fund - 0689	<u>338,358</u>	<u>585,576</u>	<u>676,799</u>
<u>Illinois Standardbred Breeders Fund - 0708</u>			
Standardbred late filing fee	1,950	2,150	1,550
Total Fund - 0708	<u>1,950</u>	<u>2,150</u>	<u>1,550</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Years Ended June 30, 2013, 2012, and 2011

Schedule 8

	Fiscal Year		
	2013	2012	2011
<u>Illinois Thoroughbred Breeders Fund - 0709</u>			
Thoroughbred late filing fee	\$ 3,250	\$ 1,650	\$ 3,100
Total Fund - 0709	<u>3,250</u>	<u>1,650</u>	<u>3,100</u>
<u>Illinois AgriFIRST Program Fund - 0754</u>			
AgriFIRST grant repayment	320	640	480
Total Fund - 0754	<u>320</u>	<u>640</u>	<u>480</u>
<u>Corn Commodity Trust Fund - 0807</u>			
Corn Commodity	-	5,000	-
Total Fund - 0807	<u>-</u>	<u>5,000</u>	<u>-</u>
<u>Agriculture Federal Projects Fund - 0826</u>			
Agriculture federal projects	2,064,179	2,953,733	3,190,626
Total Fund - 0826	<u>2,064,179</u>	<u>2,953,733</u>	<u>3,190,626</u>
<u>State Fair Promotional Activities Fund - 0835</u>			
Promotion money for Illinois	4,419	4,770	20,246
Total Fund - 0835	<u>4,419</u>	<u>4,770</u>	<u>20,246</u>
 Total All Funds	 <u>\$ 48,565,435</u>	 <u>\$ 54,688,821</u>	 <u>\$ 49,811,138</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Year Ended June 30, 2013

Schedule 9

Fund	Receipts per Department Records	Deposits in-transit		Receipts per Comptroller's Records
		Plus Deposits in Transit Beginning of Year	Less Deposits in Transit End of Year	
General Revenue Fund - 0001	\$ 1,909,652	\$ 74,643	\$ 57,967	\$ 1,926,328
Illinois Department of Agriculture Laboratory Services Revolving Fund - 0024	739,232	58,081	38,568	758,745
Agricultural Premium Fund - 0045	1,907,506	34,793	171,576	1,770,723
Weights and Measures Fund - 0163	4,369,496	234,689	168,738	4,435,447
Motor Fuel and Petroleum Standards Fund - 0289	48,565	1,700	3,600	46,665
Fertilizer Control Fund - 0290	1,491,756	1,314	5,567	1,487,503
Regulatory Fund - 0291	113,004	3,825	1,900	114,929
Feed Control Fund - 0369	2,054,843	19,355	7,160	2,067,038
Livestock Management Facilities Fund - 0430	35,620	800	780	35,640
Illinois State Fair Fund - 0438	7,477,698	151,578	327,172	7,302,104
Federal Agricultural Marketing Services Fund - 0439	7,400	-	3,700	3,700
Agricultural Master Fund - 0440	895,722	8,185	11,868	892,039
Wholesome Meat Fund - 0476	5,792,662	1,000,000	-	6,792,662
Pesticide Control Fund - 0576	5,865,853	53,253	53,126	5,865,980
State Cooperative Extension Service Trust Fund - 0602	13,443,900	-	-	13,443,900
Illinois Racing Quarterhorse Breeder - 0631	50	-	-	50
Agriculture Pesticide Control Act Fund - 0689	338,358	-	-	338,358
Illinois Standardbred Breeders Fund - 0708	1,950	150	-	2,100
Illinois Thoroughbred Breeders Fund - 0709	3,250	-	50	3,200
Illinois AgriFIRST Program Fund - 0754	320	-	80	240
Agriculture Federal Projects Fund - 0826	2,064,179	-	539	2,063,640
State Fair Promotional Activities Fund - 0835	4,419	21	-	4,440
Total All Funds	\$ 48,565,435	\$ 1,642,387	\$ 852,391	\$ 49,355,431

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Year Ended June 30, 2012

Schedule 10

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Fund	Receipts per Department Records	Deposits in-transit		Receipts per Comptroller Records
		Plus Deposits in Transit Beginning of Year	Less Deposits in Transit End of Year	
General Revenue Fund - 0001	\$ 2,396,882	\$ 75,447	\$ 74,643	\$ 2,397,686
Illinois Department of Agriculture Laboratory Services Revolving Fund - 0024	909,769	69,037	58,081	920,725
Agricultural Premium Fund - 0045	2,085,195	42,661	34,793	2,093,063
Weights and Measures Fund - 0163	5,029,386	200,977	234,689	4,995,674
Motor Fuel and Petroleum Standards Fund - 0289	42,210	-	1,700	40,510
Fertilizer Control Fund - 0290	661,268	277	1,314	660,231
Regulatory Fund - 0291	89,950	3,550	3,825	89,675
Feed Control Fund - 0369	2,086,150	9,424	19,355	2,076,219
Livestock Management Facilities Fund - 0430	33,090	810	800	33,100
Illinois State Fair Fund - 0438	6,190,968	300,228	151,578	6,339,618
Federal Agricultural Marketing Services Fund - 0439	3,700	-	-	3,700
Agricultural Master Fund - 0440	901,444	7,814	8,185	901,073
Wholesome Meat Fund - 0476	7,183,184	-	1,000,000	6,183,184
Pesticide Control Fund - 0576	5,617,205	48,083	53,253	5,612,035
State Cooperative Extension Service Trust Fund - 0602	17,904,887	-	-	17,904,887
Watershed Park Fund (0651)	14	-	-	14
Agriculture Pesticide Control Act Fund - 0689	585,576	-	-	585,576
Illinois Standardbred Breeders Fund - 0708	2,150	-	150	2,000
Illinois Thoroughbred Breeders Fund - 0709	1,650	-	-	1,650
Illinois AgriFIRST Program Fund - 0754	640	80	-	720
Corn Commodity Trust (807)	5,000	-	-	5,000
Agriculture Federal Projects Fund - 0826	2,953,733	-	-	2,953,733
State Fair Promotional Activities Fund - 0835	4,770	96	21	4,845
Total All Funds	\$ 54,688,821	\$ 758,484	\$ 1,642,387	\$ 53,804,918

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

Schedule 11

The Illinois Department of Agriculture's (Department) explanations for significant fluctuations in expenditures greater than \$100,000 and 20% of total expenditures in that category as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances by Object are detailed below. Other fluctuations were also included that fell outside of that threshold because they were thought to be qualitatively significant by the auditors.

During fiscal year 2011, the General Assembly allocated large General Revenue Fund lump sums to the Department's Division of Administrative Services rather than allocating to individual line item appropriations. During fiscal year 2012, the General Revenue Fund was allocated among lines on a Department-wide basis. Personal services lines were appropriated Department-wide in fiscal year 2012 and to individual bureaus in fiscal year 2013. Non-personal services lines were appropriated as other operations lump sums in fiscal year 2013, rather than as individual lines as in fiscal year 2012. Appropriations were not consistently provided among fiscal years. The explanations that follow are for the fluctuations that, for the most part, were not due to the change in the way the funds were appropriated.

General Revenue Fund – 0001

Bureau of Animal Industries

Operations of Centralia Animal Disease Laboratory expenditures increased from fiscal year 2012 to fiscal year 2013 because a one-time lump sum was appropriated for costs associated with the Centralia Animal Disease Laboratory in fiscal year 2013. The appropriation was related to the Centralia Laboratory's closure and the movement of its services to the Galesburg Animal Disease Laboratory.

Bureau of Land and Water Resources

The line item delineation of the General Revenue Fund appropriation in fiscal year 2012 resulted in an increased number of grants to soil and water conservation districts made out of the General Revenue Fund for the administration and expenses of water conservation district boards.

In fiscal year 2013 this line was moved from the General Revenue Fund to the Partners for Conservation Fund.

In fiscal year 2012, an Interagency Agreement (IGA) between the Illinois Department of Labor (IDOL) and the Illinois Department of Agriculture (Department) was created. The agreement stated the General Assembly would appropriate funds to IDOL. The inspections of amusement attractions are the responsibility of the Carnival Division which is part of the IDOL. Thus, the agreement stated the Department would pay IDOL for the amounts relating to this appropriation. The IGA required the funds to be paid to IDOL through the payroll line. Accordingly, the appropriation was granted to the Department. During fiscal year 2013, the appropriation was moved to the IDOL.

In fiscal year 2013, funding for the Illinois State Fair was provided in the Illinois State Fair Fund rather than through specific line items within the General Revenue Fund. Whenever possible, the Department makes an effort to shift funds away from the General Revenue Fund.

Bureau of DuQuoin State Fair

Entertainment and other related expenses increased from fiscal year 2011 to 2012. The Department's appropriation for DuQuoin State Fair activities and entertainment was increased to allow for increased expenditures.

In fiscal year 2013, the funding for entertainment and other related expenses at DuQuoin State Fair was moved from the General Revenue Fund to the Agricultural Premium Fund (0045). As stated earlier, the Department consistently makes an effort to shift funds away from the General Revenue Fund whenever possible.

Illinois Department of Agriculture Laboratory Services Revolving Fund – 0024

Bureau of Animal Industries

Expenses authorized by the Animal Disease Laboratories Act increased from fiscal year 2011 to 2012, and decreased from fiscal year 2012 to 2013. During fiscal year 2012, the Bureau of Animal Industries received less from the General Revenue Fund than in 2011 and was forced to rely more on Fund – 0024 as a result. In fiscal year 2013, expenditures associated with the fund decreased due to the closure of the Centralia Animal Disease Laboratory.

Agricultural Premium Fund – 0045

Division of Administrative Services

Food Safety Modernization Initiative expenditures increased from fiscal year 2011 to fiscal year 2012. This new initiative was created in support of the federal Food Safety Modernization Act with the intent of improving laboratory quality to meet federal standards.

Bureau of Computer Services

During fiscal year 2012, computer services received all of its General Revenue Fund appropriations for personal services and moved some of its Agricultural Premium Fund appropriations previously received for personal services to contractual services. Thus, personal services expenditures decreased and contractual services expenditures increased from fiscal year 2011 to fiscal year 2012.

Bureau of Marketing and Promotion

Viticulturist and enologist expenditures decreased from fiscal year 2012 to fiscal year 2013 because an appropriation line for these expenditures was not provided by the General Assembly during fiscal year 2013.

Bureau of Land and Water Resources

Personal services expenditures increased from fiscal year 2012 to fiscal year 2013 because there were more appropriations in the personal services lines and less in other lines in this fund during fiscal year 2013. The converse was true for the Partners for Conservation Fund.

Bureau of Building and Grounds – Springfield

Various projects at Illinois State fairgrounds increased from fiscal year 2011 to 2012 and from fiscal year 2012 to 2013. The repairs and maintenance appropriation increased in fiscal year 2012. As such, repairs and maintenance spending increased due to a high need for maintenance with the number of acres and buildings on the fairgrounds. Additionally, there was less available from the General Revenue Fund during fiscal year 2013. Thus, expenditures for repairs and maintenance from this fund increased due to funding availability.

Bureau of Building and Grounds – DuQuoin

Activities at the DuQuoin State Fair decreased during fiscal year 2011 to 2012, and increased from fiscal year 2012 to 2013. The decrease was due to an increase in the repairs and maintenance appropriation, which was received as a supplemental, and therefore, received later in the fiscal year as a non-fair activity appropriation. The Department could not utilize all of this appropriation line before the end of the fiscal year. The increase during fiscal year 2013 was because the Bureau of Building and Grounds spent more out of its non-fair appropriation since less was available from the General Revenue Fund appropriation.

In addition, various projects at DuQuoin fairgrounds increased from fiscal year 2011 to 2012 and from fiscal year 2012 to 2013. Due to increasing costs and the need to maintain the fairgrounds, repairs and maintenance expenditures increased in fiscal year 2012. In fiscal year 2013, the appropriation was increased, allowing the Bureau to better maintain the fairgrounds. Therefore, expenditures increased mainly due to maintenance costs. With the number of acres and buildings on both fairgrounds, a high need for maintenance exists.

Bureau of DuQuoin State Fair

Entertainment at DuQuoin State Fair expenditures increased from fiscal year 2012 to fiscal year 2013 because this line was moved from the General Revenue Fund to the Agricultural Premium Fund in fiscal year 2013 as described previously.

Weights and Measures Fund – 0163

Bureau of Weights and Measurements

State contributions to State employees' retirement system expenditures increased from fiscal year 2011 to fiscal year 2012. The state retirement rate increased from 27.988% to 34.19% during fiscal year 2012.

Equipment expenditures increased from fiscal year 2011 to 2012 and decreased from fiscal year 2012 to 2013 because the bureau purchased large scale trucks during fiscal year 2012.

Fertilizer Control Fund – 0290

Division of Agriculture Industry Regulation

Fertilizer research expenditures decreased from fiscal year 2012 to 2013. This decrease was due to legislation effective in fiscal year 2013 which eliminated the fertilizer research grants from the Fertilizer Control Fund.

Feed Control Fund – 0369

Division of Agriculture Industry Regulation

Expenditures for feed control decreased from fiscal year 2012 to 2013. This was because Agriculture Products Inspection was able to spend more from the General Revenue Fund because fewer employees were in the warehouses and no equipment purchases were made. The purchases of computers were deferred until fiscal year 2014.

Illinois State Fair Fund – 0438

Bureau of Buildings and Grounds – Springfield

Activities at the Illinois State Fair decreased from fiscal year 2011 to fiscal year 2012. The repairs and maintenance appropriation increased during fiscal year 2012, which prevented the bureau from spending more on non-fair expenditures. In addition, the total costs involved in non-fair activities during fiscal year 2012 were less than in the prior year.

Furthermore, operation of State Fair expenditures increased from fiscal year 2012 to fiscal year 2013. This was because the cost of the Illinois State Fair was higher in fiscal year 2013 than in fiscal year 2012. The primary increase was the cost of grandstand entertainment.

Finally, awards to livestock breeders, awards and premiums at Illinois State Fair, and grand circuit horse racing expenditures all increased from fiscal year 2012 to fiscal year 2013. This increase was due to the move of the award and premium lines from the General Revenue Fund to the Illinois State Fair Fund in fiscal year 2013.

Wholesome Meat Fund – 0476

Division of Administrative Services

Personal services expenditures increased from fiscal year 2011 to 2012 and decreased from fiscal year 2012 to 2013. In fiscal year 2012, General Revenue Fund appropriations were in lump sums. Thus, the Division of Administrative Services used less from the General Revenue Fund in fiscal year 2012 and relied more heavily on its usually unused Wholesome Meat Fund appropriation. In fiscal year 2013, the Division spent more from the General Revenue Fund and less from the Wholesome Meat Fund.

Bureau of Meat and Poultry Inspection

State contributions to State employees' retirement system expenditures increased from fiscal year 2011 to 2012 due to the state retirement rate increasing from 27.988% to 34.19%.

Group insurance expenditures increased from fiscal year 2012 to fiscal year 2013. The Department is required to coordinate with the Department of Central Management Services (DCMS) for group insurance paid to DCMS versus the group insurance federal reimbursement. In fiscal year 2012, the Department received a refund of approximately \$120,000, so the expense was artificially low. The increase is also due to higher general insurance costs.

Contractual services expenditures increased from fiscal year 2012 to fiscal year 2013. This is primarily due to the lease costs of vehicles. DCMS took possession of all the Department's State cars during fiscal year 2013. These vehicles are now leased back to the Department.

Equipment expenditures decreased from fiscal year 2011 to fiscal year 2012 because the bureau purchased 14 vehicles in fiscal year 2011, totaling approximately \$137,000. No vehicles were purchased during fiscal year 2012.

Pesticide Control Fund – 0576

Bureau of Environmental Programs

Administration and enforcement of Pesticide Act of 1979 expenditures increased from fiscal year 2012 to 2013. The Bureau spent more from its State fund in fiscal year 2013 because of less availability of federal funds through both the federal Agriculture Pesticide Control Act Fund and the Agriculture Federal Projects Fund. In general, the Department has received less money from the federal government, as well as from the State, due to the financial struggles of both in recent years. Also, a large portion of the Agriculture Federal Projects Fund for environmental programs has been for the Emerald Ash Borer. Funding for this project is declining due to the unlikeliness of eradication of the Emerald Ash Borer.

Partners for Conservation Fund – 0608

Bureau of Land and Water Resources

As explained previously, a line item was moved from the General Revenue Fund appropriation to the Partners for Conservation Fund appropriation in fiscal year 2013. This funding change allowed for the fiscal year 2013 expenditures related to deposit into Cooperative Extension Service; U of I Cook County Cooperative Extension Service; and soil and water conservation, and district boards and administration.

Agriculture Pesticide Control Act Fund – 0689

Bureau of Environmental Programs

Certification of pesticide applicators expenses of pesticide enforcement programs expenditures decreased from fiscal year 2012 to fiscal year 2013. This decrease is because the bureau spent more from its State fund in fiscal year 2013 due to less availability of federal funds through both

the federal Agriculture Pesticide Control Act Fund and the Agriculture Federal Projects Fund. In general, the Department has received less money from the federal government, as well as from the State, due to the financial struggles of both in recent years. Also, when this program was more heavily funded, a surplus of cash was built up. The surplus has since been depleted, leading to reduced spending.

Agriculture Federal Projects Fund – 0826

Bureau of Marketing and Promotion

Various federal projects expenditures increased from fiscal year 2012 to 2013. Expenditures from this fund are for federally funded grants for agriculture projects. In fiscal year 2013, the Department received more money than in fiscal year 2012 to utilize in this area.

Bureau of Animal Industries

Various federal projects expenditures increased from fiscal year 2012 to 2013. The bureau spent more from Agriculture Federal Projects Fund due to a shifting of General Revenue Fund expenditures within the bureau as a result of less cash to spend from the Illinois Department of Agriculture Laboratory Services Revolving Fund. The funds were spent on general operations and left over from previous fee-based programs.

Bureau of Meat and Poultry Inspection

Various federal projects expenditures increased from fiscal year 2011 to fiscal year 2012. The division used Countries of Origin Labeling funding for the first time during fiscal year 2012 as the Agricultural Master Fund was not able to meet its funding needs. The bureau generates Countries of Origin Labeling funds through the U.S. Department of Agriculture.

Bureau of Environmental Programs

Various federal projects expenditures increased from fiscal year 2011 to 2012 and decreased from fiscal year 2012 to 2013. There was a significant expansion in the Emerald Ash Borer program in fiscal year 2012, and approximately \$440,000 more was spent on the program than in fiscal year 2011. In addition, the bureau spent more from its State fund in fiscal year 2013 because of less availability of federal funds through both the federal Agriculture Pesticide Control Act Fund and Agriculture Federal Projects Fund. A cash surplus that had previously been built up during a time of more funding has since been depleted, leading to reduced spending.

Regulatory Fund – 0291 – Non-appropriated

Division of Agriculture Industry Regulation

Operational costs - Grain Code decreased from fiscal year 2011 to fiscal year 2012. In fiscal year 2011, the warehouses purchased five additional vehicles, totaling approximately \$68,000. The bureau also had a contract for someone to review licensee financial statements, costing approximately \$29,000. These costs were not incurred during fiscal year 2012.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

Schedule 12

The Illinois Department of Agriculture's (Department) explanations for significant fluctuations in receipts greater than \$100,000 and 20% of total receipts for that category as presented in the Comparative Schedule of Cash Receipts are detailed below. Other fluctuations were also included that fell outside of that threshold because they were thought to be qualitatively significant by the auditors.

General Revenue Fund – 0001

Agriculture industry regulation receipts decreased from fiscal year 2012 to fiscal year 2013. The decrease was due to the fact that all fertilizer fees were deposited into the Fertilizer Control Fund during fiscal year 2013. In prior years, fertilizer fees were deposited evenly between the General Revenue Fund and the Fertilizer Control Fund.

Pesticide products receipts decreased from fiscal year 2011 to fiscal year 2012 due to the fact pesticide fees changed from annual to biennial in fiscal year 2011. The implementation was staggered to level fees over two years. In the first year, the fees included half of the biennial fees plus half of the annual fees for those that did not switch to biennial until the following year. From that point on, every year is one-half of the applicant's biennial fee.

Illinois Department of Agriculture Laboratory Services Revolving Fund – 0024

Laboratory fees receipts increased from fiscal year 2011 to fiscal year 2012 due to fee increases. The Centralia Animal Disease Laboratory subsequently closed, resulting in decreased laboratory fee receipts during fiscal year 2013.

Fertilizer Control Fund – 0290

Fertilizer inspection receipts increased from fiscal year 2012 to fiscal year 2013. The Fertilizer Law was amended effective July 1, 2012. After that date, all fees were deposited to the Fertilizer Control Fund rather than splitting the receipts evenly between the Fertilizer Control Fund and the General Revenue Fund.

Illinois State Fair Fund – 0438

Combined Illinois State Fair receipts increased from fiscal year 2012 to fiscal year 2013. The 2012 Illinois State Fair, which was held during fiscal year 2013, was a record breaker in attendance, gate and parking fees, and grandstand ticket sales.

Agricultural Master Fund – 0440

Private organization or individual donation receipts increased from fiscal year 2011 to fiscal year 2012 due to increased fees. Egg fees increased from 6 cents to 11 cents per 30 dozen cases on April 1, 2011. Increased fees were received beginning July 1, 2011.

Wholesome Meat Fund – 0476

U.S. Department of Agriculture receipts increased from fiscal year 2011 to fiscal year 2012. The Wholesome Meat Program is awarded on a federal fiscal year rather than a State fiscal year. Funds are available to drawdown for an additional three months after the year end. The awards have not changed substantially in the last few years; rather, there was a timing difference in drawdowns of federal money. Overall, cash receipts in this fund fluctuate from year to year due to the timing of federal drawdowns.

State Cooperative Extension Service Trust Fund – 0602

Transfer from the General Revenue Fund decreased from fiscal year 2012 to fiscal year 2013. In addition, agricultural premium receipts increased from fiscal year 2011 to fiscal year 2012, but then decreased from fiscal year 2012 to fiscal year 2013. Each of these fluctuations is due to cash timing issues based on the cash status of the General Revenue Fund and the Agricultural Premium Fund. In fiscal year 2011, the State Cooperative Extension Service Trust Fund received part of the transfers from fiscal year 2010 and most from fiscal year 2011, equaling approximately one year's appropriation. In fiscal year 2012, the fund received the rest of fiscal year 2011 and all of fiscal year 2012. Thus, the receipts in fiscal year 2012 are more than a full year. In fiscal year 2013, the fund only received fiscal year 2013 transfers. The transfers have remained fairly consistent over the last few years.

Agriculture Pesticide Control Act Fund – 0689

Environmental protection receipts decreased from fiscal year 2012 to fiscal year 2013. The Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) Program is awarded on a federal fiscal year rather than a State fiscal year. Depending on the timing of drawdowns of funds in a federal fiscal year, they may be received differently in the State fiscal year from one year to the next. In the previous years, there were substantial drawdowns of funds in June. In fiscal year 2013, there was no June drawdown; rather, there was a \$202,000 draw in July 2013, which is reported in fiscal year 2014.

Agriculture Federal Projects Fund – 0826

Agriculture federal projects receipts decreased from fiscal year 2012 to 2013. The primary reason for this is the change in the Emerald Ash Borer funding, which decreased by \$958,000. This is due to the phasing out of the federal program as it has become obvious that the Emerald Ash Borer cannot be stopped in the United States.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

Schedule 13

The Illinois Department of Agriculture's (Department) explanations for significant lapse period spending as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances for fiscal years 2013 and 2012 are detailed below. For purposes of this analysis, significant lapse period spending is defined as \$100,000 and 20% or more of the total expenditures for the respective fiscal year. Other fluctuations were also included that fell outside of that threshold because they were thought to be qualitatively significant by the accountants.

Fiscal Year 2012

<u>Fund, Fund Number, and Explanation</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>
Fertilizer Control Fund – 0290 Fiscal year 2012 FREC grants are approved in January 2012. Approval by the Director follows, after which, procurement business cases are prepared, award letters are sent, agreements are prepared, routed, executed and obligated. This process takes several months resulting in first installment payments being made during the lapse period. Additionally, several second installment payments were made related to grants awarded in fiscal year 2011, after final reporting was received from grantees following the spring planting season.	\$432,381	\$196,756	46%
Illinois Thoroughbred Breeders Fund – 0709 Payments are processed as races are run and paperwork is received. Many races are run in June, resulting in payments being made during the lapse period.	2,060,141	538,927	26%
State Cooperative Extension Service Trust Fund – 0602 Delay in transferring funds from the General Revenue Fund resulted in payments to grantees being made during the lapse period.	14,529,980	9,134,750	63%

Fiscal Year 2013

<u>Fund, Fund Number, and Explanation</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>
Fertilizer Control Fund – 0290 In Fiscal Year 2013, this program ceased to exist. The only payments made were the second installments for projects awarded during fiscal year 2012. Department staff indicated the grantees typically wait until after the planting/growing season has completed to report final costs, which is why the payments were processed in the lapse period.	\$102,599	\$90,118	88%
Illinois Thoroughbred Breeders – 0709 Payments are processed as races are run and paperwork is received. Many races are run in June, resulting in payments being made during the lapse period.	1,953,133	391,377	20%
State Cooperative Extension Service Trust Fund – 0602 Vouchers are not generally processed from the State Cooperative Extension Service Trust Fund until funds are transferred from the General Revenue Fund. Due to cash flow problems, the funds were delayed.	13,443,900	6,721,950	50%

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2013
(Expressed in Thousands)

Schedule 14

The Department utilizes the Attorney General, a private collection agency, and the Comptroller's Offset System to collect receivables. An aging schedule of the Department's accounts receivable at June 30, 2013 is presented below:

Fund	Current	1-30 Days	31 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
General Revenue Fund - 0001	\$ 20	\$ 4	\$ 3	\$ 4	\$ 5	\$ 104	\$ 140
Illinois Department of Agriculture Laboratory							
Services Revolving Fund - 0024	2	-	-	-	-	1	3
Agriculture Premium Fund - 0045	-	-	-	-	5	37	42
Weights and Measures Fund - 0163	244	31	23	70	115	172	655
Motor Fuel and Petroleum Standards Fund - 0289	-	-	-	-	-	4	4
Illinois State Fair Fund - 0438	67	15	10	9	21	71	193
Federal Agricultural Marketing Services Fund - 0439	4	-	-	-	-	-	4
Wholesome Meat Fund - 0476	2,075	-	-	-	-	-	2,075
Pesticide Control Fund - 0576	(3)	-	-	-	2	12	11
Agriculture Pesticide Control Act Fund - 0689	225	-	-	-	-	-	225
Agriculture Federal Projects Act - 0826	362	52	99	20	-	-	533
Agriculture Products Promotional Fund - 1114	6	-	-	-	-	1	7
Total	\$ 3,002	\$ 102	\$ 135	\$ 103	\$ 148	\$ 402	\$ 3,892
Less: allowance for uncollectible accounts							(18)
Net Accounts Receivable							<u>\$ 3,874</u>

The amounts reported above include Due from Federal Government and Other Receivables

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2012
(Expressed in Thousands)

Schedule 15

The Department utilizes the Attorney General, a private collection agency, and the Comptroller's Offset System to collect receivables. An aging schedule of the Department's accounts receivable at June 30, 2012 is presented below:

Fund	Current	1-30 Days	31 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
General Revenue Fund - 0001	\$ 6	\$ 10	\$ 3	\$ 3	\$ 7	\$ 98	\$ 127
Illinois Department of Agriculture Laboratory							
Services Revolving Fund - 0024	24	15	2	3	2	5	51
Agriculture Premium Fund - 0045	-	-	-	29	6	8	43
Weights and Measures Fund - 0163	333	44	26	35	47	82	567
Motor Fuel and Petroleum Standards Fund - 0289	-	-	-	2	1	3	6
Illinois State Fair Fund - 0438	23	17	8	25	33	76	182
Federal Agricultural Marketing Services Fund - 0439	4	-	-	-	-	-	4
Wholesome Meat Fund - 0476	933	-	-	-	-	-	933
Pesticide Control Fund - 0576	6	1	-	-	4	11	22
Agriculture Pesticide Control Act Fund - 0689	41	-	-	-	-	-	41
Agriculture Federal Projects Act - 0826	501	-	38	33	-	-	572
Agriculture Products Promotional Fund - 1114	-	-	-	-	-	1	1
Total	<u>\$ 1,871</u>	<u>\$ 87</u>	<u>\$ 77</u>	<u>\$ 130</u>	<u>\$ 100</u>	<u>\$ 284</u>	<u>\$ 2,549</u>
Less: allowance for uncollectible accounts							<u>(20)</u>
Net Accounts Receivable							<u>\$ 2,529</u>

The amounts reported above include Due from Federal Government and Other Receivables

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2013
(Not Examined)

The Illinois Department of Agriculture (Department) is administered from offices located on the Illinois State Fairgrounds in Springfield, Illinois. Mr. Robert F. Flider is the Director. The mailing address is:

Illinois Department of Agriculture
P.O. Box 19281
Springfield, Illinois 62794-9281

Mission Statement

The Illinois Department of Agriculture will be an advocate for Illinois' agricultural industry and provide the necessary regulatory functions to benefit consumers, agricultural industry, and our natural resources. The agency will strive to promote agri-business in Illinois and throughout the world.

Vision Statement

The Department's vision is to promote and regulate agriculture in a manner which encourages farming and agribusiness while protecting Illinois' consumers and our natural resources.

Agency Functions

The Department is organized into five divisions and the Executive Office:

1. Food Safety and Animal Protection
2. Natural Resources
3. Agriculture Industry Regulation
4. Administrative Services
5. Promotional Services

The Executive Office consists of the following:

1. Legal
2. Legislative
3. Bureau of Budget and Fiscal Services
4. Bureau of Human Resources Management
5. Bureau of DuQuoin State Fair
6. Bureau of Marketing, Promotion and Grants
7. Bureau of County Fairs and Horse Racing
8. Audit
9. Chief Policy Advisor
10. Agriculture Business Development
11. Federal Liaison
12. Procurement
13. Administration

The Division of Food Safety and Animal Protection consists of the following:

1. Bureau of Meat and Poultry Inspection
2. Bureau of Animal Health and Welfare
3. Galesburg Animal Disease Lab

The Division of Natural Resources consists of the following:

1. Bureau of Land and Water Resources
2. Bureau of Environmental Programs

The Division of Agriculture Industry Regulation consists of the following:

1. Bureau of Agricultural Productions Inspection
2. Bureau of Weights and Measures
3. Bureau of Warehouses

The Division of Administrative Services consists of the following:

1. Bureau of Computer Services
2. Bureau of Marketing and Promotion
3. Bureau of Agricultural Statistics

The Division of Promotional Services consists of the following:

1. Bureau of Illinois State Fair
2. Bureau of Business Services

The Department continues to reorganize its structure to meet the needs of the agriculture industry and to meet statutory requirements.

Agency Planning Program

The Department's primary functions are regulatory. As such, the Department's long and short term goals are in meeting its mandates and are tracked by performance measures and quantitative outcomes that are monitored consistently by bureaus to make sure the Department is meeting its mission.

Major objectives/priorities include protecting individuals from mislabeled, contaminated, or diseased agricultural commodities; preserving the State's natural resources while at the same time protecting productive agricultural land; monitoring the safety of the food supply; and performing inspections to safeguard consumers. Additionally, the Department promotes the agricultural industry by providing domestic and international marketing assistance to both established and new Illinois food and agribusiness companies.

In fiscal year 2012 and fiscal year 2013, the FCIAA checklists were performed by the Department and no significant weaknesses were noted. In fiscal year 2013, surveys regarding internal controls were sent to bureau management for review and completion. The set of Department objectives and priorities are developed by the Office of the Director along with input from the bureaus and is reviewed annually.

Beginning in October 2013, quarterly and annual performance measures will be submitted to the Budgeting for Results (BFR) system through the Office of Management and Budget (OMB). The management of each Bureau will be responsible for the accuracy of their reported information.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June 30, 2013, 2012, and 2011
(Not Examined)

The following table, prepared from Department records, presents the average number of employees for the fiscal years ended June 30, 2013, 2012, and 2011.

<u>Division</u>	<u>Fiscal Year</u>		
	<u>2013</u>	<u>2012</u>	<u>2011</u>
Administrative Services	65	103	112
Food Safety and Animal Protection	133	150	157
Natural Resources	62	63	67
Agriculture Industry Regulation	72	75	79
Total average full-time employees	<u>332</u>	<u>391</u>	<u>415</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
EMERGENCY PURCHASES
For the Years Ended June 30, 2012 and 2013
(Not Examined)

The Department reported the following emergency purchases during fiscal years 2012 and 2013:

Fiscal Year	Description	Estimated Amount	Actual Amount
2012	Vitek 2 reader was only available from BioMerieux, Inc. Purchase of this reader allowed the Galesburg Lab to assist the United States Department of Agriculture (USDA) with its new testing requirement for E. coli.	\$ -	\$ 56,200
2013	A safety cable needed for the safety of spectators in the Grandstand during car races and related motor events.	49,000	52,000
(1)	Selection of vendor for beer sales at the Grandstand and beer tent for the 2012 DuQuoin State. This procurement generated revenue of \$23,704. There was no actual cost to the State related to this contract.	66,234	-
	The Galesburg lab had assumed the contract with the USDA for scrapie testing and also a contract with the Illinois Department of Natural Resources for Chronic Wasting Disease testing on deer samples. The testing equipment from the Centralia laboratory was considered obsolete and the purchase of new equipment was thought necessary by the Department.	<u>80,000</u>	<u>81,200</u>
	Total	<u>\$ 195,234</u>	<u>\$ 189,400</u>

(1) This emergency purchase affidavit is not a procurement. It was filed because the potential revenue involved was expected to exceed the small purchase threshold and the potential loss of such revenue, i.e. beer revenue at the DuQuoin State Fair, was considered a critical State service that could affect the collection of State revenues.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
MEMORANDUMS OF UNDERSTANDING
For the Two Years Ended June 30, 2013
(Not Examined)

Parties Involved Other Than The Illinois Department of Agriculture	Dates Involved	Memorandum Requirements Description
University of Illinois College of Veterinary Medicine & College of Agricultural, Consumer, Environmental, Sciences and United States Department of Agriculture - Animal and Plant Health Inspection Service (USDA-APHIS)	03/07/2012 - 03/06/2017	Purpose is to provide for cooperation in the event of the incursion of a foreign animal disease or other disease, or other event, man-made or natural disasters. The cooperative purposes include slaughter, euthanasia, disposition of animals, testing, tagging, disinfecting of premises, training and detailing throughout the United States of federal personnel to cover short term increases in work load or for emergency assignments. The University of Illinois (U of I) will provide extension personnel specialists, students on a voluntary basis to assist with emergency animal disease control. The memorandum of understanding (MOU) does not constitute a financial obligation on the part of APHIS, the Department, or the U of I. The funding is contingent upon the availability of funds appropriated by the Congress of the United States.
USDA-APHIS	02/06/2012 - 02/06/2013	The MOU provides for cooperative participation between the USDA-APHIS-Plant Protection and Quarantine (PPQ) and the Department to perform export certification of commodities and to expand the system of issuance of export certificates. For the purpose of the MOU, export certificates are defined as Phytosanitary Certificate, Export Certificate Processed Plant Products, and Phytosanitary Certificate for Re-export. Under the expanded system, these listed certificates will be issued as interior United States points of origin, in particular, to cover containerized and door-to-door shipments intended for export. The MOU enhances the ability of USDA-APHIS-PPQ to provide export certification to customers.
Ameren CILCO (Illinois)	12/15/2011 - 10/31/2016	Carnival midway used for staging area after severe weather or natural disaster.
Illinois Soybean Association (ISA)	10/26/2011 - 06/30/2021	Terms and conditions under which Bureau of Weights and Measures takes receipt of four rapid analysis testers from Wilks Enterprises, Inc. ISA entered into the lease with Wilks and incur the total cost for the lease and calibration of the testers not to exceed \$25,000. The Bureau of Weights and Measures is responsible for maintenance and proper working order of the testers.
Illinois Soybean Association	11/07/2012 - 10/06/2021	Amendment to MOU to increase the amount of the agreement to \$50,000 and allow for eight rapid testers instead of four.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2013
(Not Examined)

Agriculture – Agriculture Products Inspection

Mission Statement: Protect growers, livestock owners and the environment by inspecting feed, seed and fertilizer products.

Program Goals:

Objectives:

1. Provide timely and accurate laboratory results.
^a Complete single ingredient lab analysis and multiple ingredient analysis in a timely fashion.
2. Provide comprehensive, consistent and clear requirements, policies and procedures.
^a Survey customers to assess satisfaction with policies and procedures and improve performance.
3. Ensure that feed, seed and fertilizer products available in Illinois are safe and of high quality.
^a Reduce instances of non-compliant products used.
^b Maintain and enhance new lab capabilities.
4. Maintain a regulatory compliant feed, seed and fertilizer products processing and users industry.
^a Increase percent of sites rated compliant.

Funds: General Revenue Fund, Fertilizer Control Fund, Feed Control Fund, Agriculture Federal Projects Fund

Statutory Authority: 505 ILCS 30/1

Input Indicators	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 3,037.5	\$ 3,043.3	\$ 3,798.1	\$ 2,701.1	\$ 5,161.1
Total expenditures – state appropriated funds (in thousands)	\$ 3,037.5	\$ 3,043.3	\$ 3,798.1	\$ 2,701.1	\$ 5,161.1
Average monthly full-time equivalents	25.5	23.0	24.4	21.2	23.9
<u>Output Indicators</u>					
Number of inspections	6,091	6,296	6,000	5,840	6,000
Number of enforcement actions	814.0	801.0	850.0	520.0	850.0
<u>Outcome Indicators</u>					
Percent of feed, seed and fertilizer facilities and products found compliant with regulations	86.6%	87.3%	85%	91.1%	85%
Number of days to complete feed - multiple ingredient laboratory Analysis (a)	5.4	5.4	6.0	9.9	7.0
Number of days to complete fertilizer - single ingredient laboratory Analysis (a)	2.7	2.7	3.5	5.6	4.0
Number of days to complete fertilizer - multiple ingredient laboratory Analysis (a)	3.3	3.3	4.0	6.3	5.0

<u>Output Indicators – continued</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Number of days to complete seed (depends on type) laboratory analysis	14.6	17.3	17.5	15.8	16.0
<u>Efficiency/Cost-Effectiveness</u>					
Cost per inspection (in dollars) (b)	\$ 103.51	\$ 111.32	\$ 120.00	\$ 125.43	\$ 130.00

Footnotes

- (a) There was 100% turnover in lab staff during fiscal year 2013. The lab operated for twelve months with a 33% reduction in staff and two months at 66% reduction. Low staff levels and new staff increased the number of days to complete analyses.
- (b) The increase in the cost of inspections is due to the increase in fuel prices and salary increases.

Agriculture – Animal Disease Laboratories

Mission Statement: Detect and identify foreign and domestic animal diseases, by conducting laboratory tests for livestock producers, consumers, pet owners, IDOA Bureaus, state and local jurisdictions and others.

Program Goals:

Objectives:

1. Provide timely, accurate and high quality results using quality assurance/quality control.
2. Provide comprehensive, consistent and clear requirements, policies and procedures.
3. Provide professional, consistent, and fair inspections that follow the Department’s policies and procedures.
4. Mitigate human and animal health and environmental hazards.
 - ^a Provide meat testing.
 - ^b Provide rabies testing.
 - ^c Provide diagnostic testing for animal diseases and for other purposes.

Funds: General Revenue Fund, Illinois Department of Agriculture
 Laboratory Services Revolving Fund, Agriculture Federal Projects Fund

Statutory Authority: 510 ILCS
 10/0.01 et seq.

Input Indicators	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 3,651.9	\$ 4,036.9	\$ 4,181.0	\$ 2,983.7	\$ 3,545.8
Total expenditures – state appropriated funds (in thousands)	\$ 3,651.9	\$ 4,036.9	\$ 4,181.0	\$ 2,983.7	\$ 3,545.8
Average monthly full-time equivalents	31.5	29.4	29.9	14.9	19.6
Output Indicators					
Total tests performed (a)	309,737	174,420	100,000	92,749	93,750
Meat samples tested	3,351	3,357	4,000	2,947	3,000
Municipal water samples tested (b)	4,029	4,000	0.0	0	0
Rabies samples tested	918.0	819.0	900.0	637.0	600.00
Number of check tests Participated (b)	162.0	158.0	100.0	100.0	100.0
Number of lab meetings held per year (b)	17.0	20.0	10.0	28.0	12.0
Number of quality assurance/quality control exercises (b)	103.0	125.0	75.0	75.0	75.0
Number of state meeting personnel Qualifications (b)	30.0	30.0	12.0	19.0	19.0
Number of staff receiving continuing education per year (b)	7.0	11.0	5.0	5.0	7.0
Efficiency/Cost-Effectiveness					
Average cost per test (in dollars) (b)	\$ 11.77	\$ 23.14	\$ 41.81	N/A	N/A
Number of tests per lab worker (b)	9,833	5,933	3,344	4,881	4,934

Footnotes

- (a) The total tests performed have decreased due to the declining number of livestock producers and large animal veterinarians. Pricing changes and regulatory oversight have also affected submissions.
- (b) During fiscal year 2013, the Division of Food Safety and Animal Protection (FSAP) anticipates a decrease in numbers due to consolidation of its three laboratories (Centralia Animal Disease Laboratory, Galesburg Animal Disease Laboratory and the Serology Laboratory). Division of Food Safety and Animal Protection now has one Animal Disease Laboratory located in Galesburg, Illinois and expects a decrease in activities due to the consolidation and the elimination of certain test types.

Agriculture – Animal Health

Mission Statement: Reduce and eradicate animal diseases that are a threat to animals raised for the purpose of livestock/poultry production. Facilitate trade by ensuring that livestock producers, veterinarians, livestock dealers, auction market operators and others identify and prevent livestock diseases.

Program Goals:

Objectives:

1. Provide comprehensive, consistent and clear information about requirements, policies and procedures.
2. Provide professional, consistent and fair inspections that follow the Department's policies and procedures.
3. Provide timely issuance of permits and licenses.
 - ^a Issue licenses quickly after receipt of application.
4. Attain and/or maintain a class-free (no livestock herds containing disease) status for all regulatory diseases.
 - ^a Decrease incidence of regulated diseases

Funds: General Revenue Fund, Agriculture Federal Projects Fund,
Surety Bond Fund

Statutory Authority: 20 ILCS
5/6.01

<u>Input Indicators</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Total expenditures – all sources (in thousands)	\$ 1,325.9	\$ 900.0	\$ 1,373.7	\$ 745.9	\$ 485.1
Total expenditures – state appropriated funds (in thousands)	\$ 1,325.9	\$ 900.0	\$ 1,373.7	\$ 745.9	\$ 485.1
Average monthly full-time equivalents	10.0	7.5	7.6	6.3	7.6
<u>Output Indicators</u>					
Number of inspections performed on livestock dealers, branch locations, and auction markets (a)	893.0	580.0	700.0	119.0	100.0
Number of animals tested by field veterinarians for all diseases (b)	32.0	0	50.0	21.0	20.0
Number of enforcement actions due to errors on health certificates	862.0	725.0	750.0	407.0	300.0
Number of licenses issued to livestock dealers, branch locations, and auction markets	268.0	274.0	280.0	411.0	350.0
Number of livestock permits issued for entry into Illinois	23,935	24,041	24,000	22,910	22,000
Number of herds/flocks quarantined or restricted due to positive or suspect test results (c)	32.0	16.0	20.0	30.0	20.0
Number of renewals of poultry testers trained (d)	277.0	23.0	220.0	31.0	80.0
Number of new traceability premises accounts established	261.0	188.0	200.0	240.0	160.0
<u>Outcome Indicators</u>					
Number of horses testing positive for Equine Infectious Anemia	2.0	2.0	0	0	0
Number of veterinarians trained in bioterrorism	60.0	65.0	70.0	52.0	50.0
Number of reviews and exercises of emergency disease response plans (e)	29.0	12.0	15.0	18.0	10.0
Number of New Poultry Improvement Program (NPIP) flocks enrolled	37.0	37.0	35.0	12.0	15.0
Number of poultry testers trained (f)	84.0	36.0	35.0	23.0	20.0

<u>Efficiency/Cost-Effectiveness</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Number of inspections performed	223.0	145.0	175.0	170.0	160.0
Cost per inspection (in dollars) (g)	\$ 727.59	\$ 1,552.00	\$ 1,308.28	\$ 1,576.00	\$ 1,500.00

Footnotes

- (a) The number of inspections performed decreased due to the 25% reduction of field investigators.
- (b) The number of animals tested is dependent upon the regulatory disease condition reported. The ideal target is "0" which indicates a low rate of disease suspicion.
- (c) The number of herds/flocks quarantined or restricted is dependent upon the regulatory disease condition reported.
- (d) The number of renewals of poultry testers trained are now based on an every other year basis.
- (e) Number of reviews and exercises of emergency disease response plans decreased due to reduction in funding and personnel.
- (f) Number of poultry testers trained will vary due to the fact it is dependent upon a desired participation and based on a voluntary program.
- (g) The method of calculating this indicator has changed.

Agriculture – Animal Welfare

Mission Statement: Promote the humane care and control of animals by ensuring that pet and livestock owners, pet breeders and pet dealers identify, correct and prevent inhumane conditions and treatment.

Program Goals:

Objectives:

1. Provide comprehensive, consistent and clear requirements, policies and procedures.
 - ^a Survey customers to assess satisfaction with policies and procedures and improve performance.
2. Provide timely issuance of operating licenses.
 - ^a Reduce the average time to issue operating licenses.
3. Provide timely response to complaints about inhumane care of animals.
 - ^a Respond quickly to all humane care complaints.
4. Provide professional, consistent and fair inspections that follow the Department’s policies and procedures.
 - ^a Survey customers to assess satisfaction with inspection policies and procedures.

Funds: General Revenue Fund

Statutory Authority: 225 ILCS 605/1

<u>Input Indicators</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Total expenditures – all sources (in thousands)	\$ 636.6	\$ 488.9	\$ 721.8	\$ 407.8	\$ 1,108.7
Total expenditures – state appropriated funds (in thousands)	\$ 636.6	\$ 488.9	\$ 721.8	\$ 407.8	\$ 1,108.7
Average monthly full-time equivalents	9.0	7.5	6.5	6.3	6.5
<u>Output Indicators</u>					
Number of animal welfare inspections (a)	892.0	644.0	650.0	724.0	600.0
Number of formal complaint and hearing notices issued for violations of the Animal Welfare Act (f)	129.0	128.0	140.0	73.0	100.0
Amount of monies collected from fines issued under the Animal Welfare Act (in dollars) (b)	\$ 10,837.00	\$ 23,644.39	\$ 11,000.00	\$ 11,913.00	\$ 11,000.00
Total number of complaints received and tracked in the docket system (g)	1,298	1,040	1,200	829.0	800.0
Number of Animal Welfare Complaints (g)	520.0	366.0	450.0	336.0	300.0
Number of Animal Welfare, Rendering Brand, and Horsemeat licenses issued (h)	2,195	2,117	2,150	1,596	1,600
Number of volunteer humane investigators trained and approved	102.0	111.0	100.0	108.0	100.0
Number of humane care complaints(g)	570.0	642.0	600.0	445.0	400.0
Number of investigations by humane investigators (c)	2,120	5,570	3,000	4,519	4,000
Number of cases referred to the States Attorney’s office for prosecution	10.0	13.0	10.0	2.0	5.0
Number of impoundments issued under the Humane Care for Animals Act because of unwillingness or inability to care for animals	0	2.0	0	3.0	0
Number of notices of violations issued which include humane care, dead animal disposal, and animals running at large	193.0	139.0	150.0	121.0	110.0
Number of approved humane investigators failing the requirements of the Humane Care for Animals Act	2.0	0.0	5.0	0	2.0
Number of foster permits issued	2,087	2,218	2,200	2,296	2,200
Number of truck permits issued	563.0	638.0	565.0	556.0	530.0

<u>Efficiency/Cost-Effectiveness</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Cost per inspection (in dollars) (d)(e)	\$ 290.18	\$ 274.66	\$ 392.28	\$ 466.00	\$ 450.00

Footnotes

- (a) The number of animal welfare inspections have decreased due to a 25% reduction of field investigators.
- (b) Increase in the amount of monies collected is due to increased payments through accounts turned over to a collection service.
- (c) This number is dependent upon the varied amount of complaints received by the approved humane investigators.
- (d) The cost per inspection has decreased due to the reduction in the work force.
- (e) The 2013 target/projected cost per inspection will increase due to an anticipated increase in inspectors in fiscal year 2013.
- (f) Complaint and hearing notices are dependent upon non-compliance by licensees.
- (g) This number is dependent upon the varied amount of complaints received from the public.
- (h) Number is dependent upon applications received.

Agriculture – Egg Inspection

Mission Statement: Protect public health and ensure confidence in Illinois shell eggs and egg products by inspecting locations that distribute and handle eggs and egg products.

Program Goals:

Objectives:

1. Provide safe and high quality eggs and egg products in Illinois by ensuring regulatory compliance with the Illinois Egg and Egg Products Act.
 - ^a Provide comprehensive, consistent and clear requirements, policies and procedures.
 - ^b Provide professional, consistent and fair inspections that follow the Department's policies and procedures.

Funds: Agricultural Master Fund

Statutory Authority: 410 ILCS 615/1 et seq.

<u>Input Indicators</u>	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 588.1	\$ 675.9	\$ 1,261.8	\$ 736.1	\$ 1,094.1
Total expenditures – state appropriated funds (in thousands)	\$ 588.1	\$ 675.9	\$ 1,261.8	\$ 736.1	\$ 1,094.1
Average monthly full-time equivalents	5.0	5.3	6.0	6.4	6.5
<u>Output Indicators</u>					
Number of enforcement actions taken (warning letters and hearings)	406.0	399.0	415.0	495.0	500.0
Number of licensed in-state egg suppliers	807.0	835.0	840.0	850.0	875.0
Number of licensed out of state egg suppliers	282.0	287.0	300.0	285.0	300.0
Total number of USDA requested Services (d)	12.0	17.0	15.0	0	0
Number of State Certificates of inspection issued (a)(b)	523.0	176.0	0.0	103.0	125.0
<u>Outcome Indicators</u>					
Number of egg inspections	2,662	2,536	2,800	3,142	3,200
Number of dozen eggs taken off sale	79,749	92,850	90,000	101,006	100,000
<u>Efficiency/Cost Effectiveness</u>					
Average labor cost per hour (in dollars)	\$ 48.69	\$ 53.14	\$ 60.43	\$ 65.00	\$ 68.00
Number of inspections performed per inspector (a)(c)	665.5	634.0	650.0	628.0	675.0

Footnotes

- (a) The number of state certificates and the number of inspections performed per inspector were reduced due to an Illinois plant hiring a United States Department of Agriculture (USDA) inspector full-time, which resulted in them no longer needing our services.
- (b) Projected number for certificate work was zero based on the plant discontinuing this service in 2012. Plant was unable to obtain personnel from United States Department of Agriculture (USDA), so the State of Illinois Egg Program continued to help in 2012 until trained staff was available from USDA to serve at the plant.
- (c) During FY13, the number of inspections per inspector is expected to increase slightly due to a fully trained staff.
- (d) USDA did not require the department's services in fiscal year 2013.

Agriculture – Environmental Programs

Mission Statement: Protect the public and the State’s natural resources by licensing, registering, permitting and inspecting various agribusinesses and producers.

Program Goals:

Objectives:

1. Provide comprehensive, consistent and clear requirements, policies and procedures.
2. Provide professional, consistent and fair inspections that follow the Department’s policies and procedures.
3. Provide timely and accurate processing of pesticide licenses.
4. Provide compliance assistance through enhanced training programs, facility site visits, compliance materials distribution and compliance discussions with licensees.
5. Improve environmental health.

Funds: General Revenue Fund, Agrichemical Incident Response Trust Fund, Used Tire Management Fund, Livestock Management Facilities Fund, Pesticide Control Fund, Agricultural Pesticide Control Act Fund, Agriculture Federal Projects Fund

Statutory Authority: 415 ILCS 60/1 et seq.

<u>Input Indicators</u>	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 7,402.9	\$ 7,682.2	\$ 10,305.7	\$ 7,727.1	\$ 11,254.3
Total expenditures – state appropriated funds (in thousands)	\$ 7,402.9	\$ 7,682.2	\$ 10,305.7	\$ 7,727.1	\$ 11,254.3
Average monthly full-time equivalents	54.0	52.4	52.1	51.0	52.1
<u>Output Indicators</u>					
Pesticide applicators licensed	36,842	35,819	36,000	37,311	36,000
Pesticide products registered	12,935	13,560	13,250	14,196	14,000
Pesticide misuse investigations conducted	66.0	110.0	100.0	103.0	100.0
Acres of nursery inspected (a)	31,247	33,338	32,000	24,263	32,000
Nursery dealers licensed	3,787	3,628	3,600	3,181	3,200
Number of nursery inspections	811.0	800.0	800.0	660.0	800.0
Livestock notices of intent to construct	85.0	138.0	100.0	121.0	100.0
Waste management plans certified	11.0	21.0	20.0	31.0	20.0
Livestock managers certified	182.0	493.0	300.0	266.0	300.0
Phytosanitary certificates issued	4,646	4,873	5,000	4,728	5,000
<u>Outcome Indicators</u>					
Average response of agribusinesses and producers who listed the satisfaction of compliance assistance received as (1) not at all satisfied to (7) extremely satisfied (b)	5.7	5.7	5.7	N/A	5.7
Average response of agribusinesses and producers who agreed with the statement that inspectors are responsive, consistent, courteous and prepared based on the scale of (1) strongly disagree to (7) strongly Agree (b)	5.6	5.6	5.6	N/A	5.6
Average response of agribusinesses and producers who rated requirements and policies as (1) extremely unfair to (7) completely fair (b)	4.9	5.0	5.0	N/A	5.0
Percentage of enforcement actions overturned by the courts	0%	0%	0%	0%	0%

<u>Outcome Indicators – continued</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Percentage of lawn care and agricultural sites subject to enforcement action	1.1%	2.2%	2%	0.3%	1%
<u>Efficiency/Cost-Effectiveness</u>					
Number of inspections per inspector	347.4	371.6	375.0	324.8	350.0
Average cost per inspection (in dollars)	\$ 808.13	\$ 815.57	\$ 825.00	\$ 861.79	\$ 850.00
Field inspection time per inspection (in hours)	1.1	1.0	1.0	1.2	1.1

Footnotes

- (a) Non-coincidence of fiscal year with growing season may result in fiscal year to year variations in acres inspected.
- (b) Data is generated through a survey conducted by the USDA-NASS and is not available yet this year.

Agriculture – Fairs and Horseracing

Mission Statement: Provide opportunities for agricultural awareness through family-oriented fairs, capitalize on the staging of special events that utilize fairground facilities, and support the Illinois horse breeding industry.

Program Goals:

Objectives:

1. Provide safe, entertaining and educational experience at a reasonable price.
 - ^a Survey attendees to improve the value and performance of the fair.
 - ^b Enhance the educational focus of the fair.
2. Provide a good business opportunity for concessionaires.
 - ^a Maintain the percentage of returning concessionaires at both fairs at 90% or better.
3. Provide an appealing event for exhibitors and contestants that enhances agriculture industry awareness and strengthens local tourism industry sales.
 - ^a Survey exhibitors to improve the value and performance of the fair.
 - ^b Survey contestants to improve the value and performance of the fair.
 - ^c Survey attendees.
 - ^d Improve tourism industry sales.
4. Maximize use of the fairground facilities.
 - ^a Increase and diversify non-fair usage.
 - ^b Provide and promote events that have economic benefits and impact to the community and Illinois.
5. Provide swift and courteous service to all horse racing participants.
 - ^a Register horses quickly after receipt of application.
 - ^b Perform mare, foal and stallion identifications in a timely manner.
 - ^c Provide requested information in an efficient and courteous manner.
 - ^d Make administrative decisions benefiting all facets of the horse racing industry.
6. Schedule racing events to enhance and support Illinois' horse breeding and racing programs.
 - ^a In cooperation with Illinois' pari-mutuel racetracks, schedule approximately 550 thoroughbred races per fiscal year.
 - ^b Schedule approximately 400 harness racing events for Illinois-breds to be contested at 37 or more county fairs each fiscal year.
 - ^c Schedule approximately 60 Illinois-bred events to be raced at the Illinois and DuQuoin State Fairs.
 - ^d In cooperation with Illinois' pari-mutuel racetracks, scheduled approximately 300 stakes and 600 over-night events restricted to Illinois-bred harness races each year.
 - ^e Schedule an adequate number of races at the county fair and state fair levels to serve and support Illinois' new quarter horse breeding and racing program.
7. Supplement horse racing purses and provide county fair funding.
 - ^a Provide funding for Illinois-bred standardbred, thoroughbred and quarter horse races.
 - ^b Provide stable financial support for each county fair per fiscal year.
8. Provide facilities that are clean, safe, accessible, affordable and available when needed.
 - ^a Survey customers to gauge and improve customer satisfaction.

Funds: General Revenue Fund, Agricultural Premium Fund, Fair and Exposition Fund, Illinois State Fair Fund, Illinois Racing Quarterhorse Breeders Fund, Illinois Standardbred Breeders Fund, Illinois Thoroughbred Breeders Fund, State Fair Promotional Activities Fund, Illinois Colt Stakes/Championship Purse Fund

Statutory Authority: 20 ILCS 210/1

Input Indicators	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 25,251.1	\$ 25,738.4	\$ 27,883.6	\$ 26,585.2	\$ 29,412.7
Total expenditures – state appropriated funds (in thousands)	\$ 25,251.1	\$ 25,738.4	\$ 27,883.6	\$ 26,585.2	\$ 29,412.7
Average monthly full-time equivalents	59.0	56.7	19.6	18.0	19.6

<u>Output Indicators</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Number of Illinois State Fair concession and exhibit contracts	476.0	485.0	490.0	N/A	N/A
Number of DuQuoin State Fair concession contracts	191.0	210.0	205.0	198.0	200.0
Number of Illinois State Fair attendees (a)	817,393	918,534	900,000	N/A	N/A
Number of DuQuoin State Fair attendees	351,000	285,100	360,000	258,000	362,000
Illinois State Fair revenue generated (in thousands) (b)	\$ 4,968.5	\$ 5,548.4	\$ 5,000.0	N/A	N/A
DuQuoin State Fair revenue generated (in thousands)	\$ 1,520.0	\$ 1,221.2	\$ 1,540.0	\$ 1,176.0	\$ 1,530.0
Number of registered thoroughbreds conceived and/or foaled in Illinois (c)	1,565	1,253	1,000	1,271	1,200
Number of registered standardbreds conceived and foaled in Illinois (c)	1,823	1,405	1,200	1,422	1,400
Number of registered quarter horses conceived and foaled in Illinois	70.0	85.0	100.0	97.0	90.0
Number of thoroughbred stakes races and restricted races	350.0	357	350.0	N/A	350.0
Number of standardbred stakes races and restricted races	752.0	878	700.0	N/A	700.0
Number of quarter horse stake races and restricted races	5.0	5.0	5.0	7.0	7.0
Total purses paid (in millions)	\$ 22.8	\$ 29.5	\$ 18.0	N/A	\$ 29.0
<u>Outcome Indicators</u>					
Average response of Illinois State Fair exhibitors and concessionaires who agree that the fair and grounds are well managed, clean, safe and provide a good opportunity for exhibitors and concessionaires based on a scale of (1) not at all satisfied to (7) extremely satisfied	N/A	N/A	N/A	N/A	N/A
Percent of return concessionaires at the Illinois State Fair	89%	87%	90%	N/A	N/A
State support as percentage of total purses paid to Illinois registered thoroughbreds, standardbreds, and quarter horses at horse races	15%	11%	15%	N/A	11%
State support for county fair awards and premiums as a percentage of total county fair awards and premiums paid	32.8%	32.8%	32.8%	32.8%	32.8%
<u>Efficiency/Cost-Effectiveness</u>					
Number of inspections per employee (Bureau of County Fairs and Horse Racing) (c)(d)	975.0	786.0	675.0	698.0	680.0
Number of horses enrolled and registered per employee (Bureau of Country Fairs and Horse Racing) (c)	3,723	2,734	2,300	2,790	2,700

Footnotes

- (a) The attendance at the 2012 Illinois State Fair was higher due to new attractions and better weather.
- (b) The revenue generated at the 2012 Illinois State Fair was more due to new attractions, great concerts and better weather.
- (c) The number of horses enrolled and registered has decreased because fewer horses are being bred in Illinois due to declining purses at race tracks.
- (d) In fiscal year 2013, there were fewer inspections conducted due to the decrease in the number of horses enrolled.

Agriculture – Land and Water Resources

Mission Statement: Promote the conservation and protection of Illinois’ soil and water resources by providing financial and technical assistance to the 97 county soil and water conservation districts to work with rural and urban customers. Provide outreach to the public at large on natural resource conservation.

Program Goals:

Objectives:

1. Provide timely and relevant technical and financial assistance to Soil and Water Conservation Districts
 - ^a Increase number of projects approved.
 - ^b Increase total amount of money expended per year.
2. Provide timely assistance upon receipt of request.
3. Provide comprehensive, consistent and clear requirements, policies and procedures.
4. Mitigate soil loss.
 - ^a Increase acres of conservation tillage applied statewide
 - ^b Increase percent of cropland meeting tolerable (“T”) soil loss levels.

Funds: General Revenue Fund, Agricultural Premium Fund, Capital Development Fund, Partners for Conservation Fund, Partners for Conservation Projects Fund, Watershed Park Fund, Agriculture Federal Projects Fund, White Experimental Farms Fund, Zell Farm Fund

Statutory Authority: 70 ILCS 405/1 et seq.

Input Indicators	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 8,958.5	\$ 8,643.4	\$ 11,711.7	\$ 8,713.6	\$ 12,326.8
Total expenditures – state appropriated funds (in thousands)	\$ 8,957.9	\$ 8,643.4	\$ 11,711.7	\$ 8,713.6	\$ 12,326.8
Average monthly full-time equivalents	13.0	11.8	11.9	14.9	15.2
Output Indicators					
Sustainable agriculture grants requested (f)	27.0	18.0	18.0	5.0	21.0
Sustainable agriculture grants approved (f)	14.0	13.0	7.0	0	7.0
Conservation practices program projects approved (a)(f)	1,189	772.0	400.0	244.0	225.0
Streambank stabilization restoration program projects approved (f)	57.0	42.0	20.0	21.0	18.0
Number of participants in workshops and courses (b)(f)	1,329	1,127	1,075	741.0	772.0
Outcome Indicators					
Percent of landowners and agricultural producers requesting financial assistance (sustainable ag grants), whose project was approved assisted and completed (c)(f)	52%	72%	100%	0%	33%
State source cost share for conservation practices (in thousands) (f)	\$ 1,031.4	\$ 681.4	\$ 600.0	\$ 642.0	\$ 803.0
Dollars available per acre for conservation practices (in dollars)(f)	\$ 0.15	\$ 0.06	\$ 0.04	\$ 0.03	\$ 0.04
Average annual soil erosion rate (tons per acre per year)	4.3	4.2	4.0	4.1	4.1
Acres of farmland in conservation Tillage	10,000,000	10,000,000	10,500,000	8,815,000	8,815,000
Percentage of farmland in conservation tillage (f)	45%	45%	47%	41%	41%
Cropland meeting tolerable soil loss levels (g)	18,736,000	18,000,000	18,300,000	17,824,000	17,824,000
Percentage of acres meeting tolerable soil loss levels (g)	84.4%	84%	85%	83%	83%
Acres with approved nutrient management plans (d)(h)	2,135	74.0	0.0	0	0

<u>Efficiency/Cost-Effectiveness</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Average cost per acre to attain compliance with "T" (in dollars) (e)	\$ 80.51	\$ 94.41	\$ 95.00	\$ 65.30	\$ 50.00

Footnotes

- (a) Fewer conservation projects were approved due to reduced appropriations.
- (b) Due to reduced appropriations, fewer workshops will be held causing the participant numbers to decrease.
- (c) The method of calculating this indicator has changed.
- (d) The significant decrease in acres with approved nutrient management plans is the result of federal conservation programs offering a higher rate of payments to landowners for developing nutrient management plans, whereas the Illinois Department of Agriculture has a reduced budget and can't offer the same level of payments. Consequently, most landowners elect to sign up for the federal program.
- (e) The average cost per acre to attain compliance with "T" has increased because the costs to install on-farm conservation structures continue to increase due to the cost of inputs – fuel, labor, and rock.
- (f) Due to reduced funding in fiscal year 2013, there are grants awarded for various practices, projects, and training and workshops.
- (g) Illinois agriculture continues to move toward larger operations that utilize larger equipment to maximize efficiency. Large scale operators are less likely to leave a high degree of crop residue on the soil surface, which leads to higher soil erosion.
- (h) Landowners are more likely to sign up for a federal nutrient management program than for the state's due to higher payments under the federal program.

Agriculture – Marketing

Mission Statement: Expand Illinois agricultural exports by providing domestic and international marketing assistance.

Program Goals:

Objectives:

1. Provide opportunities to expand domestic and international markets identified through tours, trade shows and missions.
 - ^a Generate more trade leads per year.
 - ^b Facilitate more buyer/seller introductions per year.
 - ^c Increase the dollar value of sales resulting from marketing efforts.
2. Provide marketing opportunities for alternative and specialty crops.
 - ^a Increase the number of projects regarding alternative and specialty crops.
3. Provide relevant information and advice on foreign market penetration.
4. Facilitate access to federal assistance programs.
 - ^a Facilitate company access to federal programs.
5. Expand Illinois' agricultural sector.
 - ^a Improve agricultural export sales

Funds: General Revenue Fund, Agricultural Premium Fund, Federal Agricultural Marketing Services Fund, Illinois AgriFIRST Program Fund, Agriculture Federal Projects Fund

Statutory Authority: 20 ILCS
205/40.7

<u>Input Indicators</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Total expenditures – all sources (in thousands)	\$ 3,666.0	\$ 3,738.9	\$ 3,987.3	\$ 3,917.5	\$ 4,836.1
Total expenditures – state appropriated funds (in thousands)	\$ 3,666.0	\$ 3,738.9	\$ 3,987.3	\$ 3,917.5	\$ 4,836.1
Average monthly full-time equivalents	26.5	27.3	26.6	31.9	32.6
<u>Output Indicators</u>					
Number of custom reports and inquiries (a)	1,721	1,281	1,300	1,289	1,300
Number of IDOA's own trade show/missions developed (e)	29.0	18.0	15.0	24.0	20.0
Number of cooperator sponsored activities (e)	57.0	40.0	40.0	48.0	40.0
Number of projects regarding alternative and specialty crops (f)	33.0	24.0	25.0	8.0	8.0
Number of informational, educational, outreach events (g)	81.0	73.0	70.0	54.0	50.0
<u>Outcome Indicators</u>					
Number of trade leads generated from IDOA marketing activities (b)	383.0	1,741	750.0	1,138	1,100
Number of buyer/seller introductions arranged by IDOA staff	7,102	5,474	5,400	9,030	7,000
Number of participants in IDOA sponsored trade shows (h)	430.0	345.0	375.0	242.0	275.0
Number of participants in IDOA sponsored missions (e)	76.0	69.0	60.0	110.0	90.0
Number of participants in cooperator activities (e)	227.0	263.0	260.0	381.0	310.0
Number of participants in alternative/specialty crop activities (g)	1,033	840.0	700.0	176.0	200
Number of participants in information, educational, and outreach events (c)(e)	39,626	41,021	41,000	63,967	40,000

<u>Efficiency/Cost-Effectiveness</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Annual return on investment (d)(i)	64%	290%	500%	101%	128%

Footnotes

- (a) For fiscal year 2012, the number of reports and inquiries have declined because businesses can access the Illinois Department of Agriculture database to find their own reports.
- (b) During fiscal year 2012, the number of Marketing and Promotion activities increased, generating more trade leads.
- (c) During fiscal year 2012, the number of participants at events increased due to more marketing activities added throughout the year than originally planned.
- (d) The annual return on investment greatly increased in fiscal year 2012 with Governor Quinn's administration and the Illinois Department of Agriculture's announced agreement with Taiwan to sell multimillion dollars of Illinois grain and Taiwan Grain Agreement.
- (e) The increase in numbers during fiscal year 2013 is due to additional marketing activities conducted beyond what was planned.
- (f) Specialty crops grants have been limited by USDA and directed toward projects with statewide impact.
- (g) During fiscal year 2013, outreach funds were cut significantly.
- (h) The number of trade shows varies with global economic conditions and to meet the needs of the food and agriculture industry.
- (i) For fiscal year 2013, the agency has changed its calculation of the Return on Investment to include all agency marketing costs. Previous years have been restated to reflect the change. ROI is impacted by global market conditions. There may also be a lag between the market activity and the development of sales.

Agriculture – Meat Inspection

Mission Statement: Protect public health and ensure consumer confidence in Illinois meat products by inspecting meat and poultry slaughter and processing operations.

Program Goals:

Objectives:

1. Provide safe and high quality meat products in Illinois by ensuring a regulatory compliant meat and poultry slaughter and processing industry.
 - ^a Reduce the percentage of actionable findings.
 - ^b Increase the percent of sites rated compliant.
2. Provide comprehensive, consistent and clear requirements, policies and procedures.
3. Provide professional, consistent and fair inspections that follow the Department's policies and procedures.
4. Provide dispute resolution and appeals process that is efficient, consistent and fair.

Funds: General Revenue Fund, Wholesome Meat Fund

Statutory Authority: 225 ILCS
650 et seq.

<u>Input Indicators</u>	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 9,531.3	\$ 10,080.9	\$ 12,319.4	\$ 10,638.6	\$ 13,004.5
Total expenditures – state appropriated funds (in thousands)	\$ 9,531.3	\$ 10,080.9	\$ 12,319.4	\$ 10,638.6	\$ 13,004.5
Average monthly full-time equivalents	101.0	104.8	109.0	106.2	109.0
<u>Output Indicators</u>					
Number of enforcement actions taken (warning letters and hearings)	130.0	125.0	120.0	122.0	120.0
Livestock inspected (head)	908,225	1,041,295	960,000	879,040	850,000
Livestock inspected (millions of pounds)	209.7	202.0	200.0	97.7	100.0
Number of inspected plants/brokers	937.0	955.0	940.0	1,017	950.0
Number of planned/random compliance reviews (b)	8,355	8,610	8,400	5,768	5,800
Number of official plant reviews	143.0	163.0	150.0	187.0	150.0
Number of tasks/procedures performed (c)	242,410	167,091	170,000	178,866	N/A
Number of articles submitted to industry newsletters	3.0	3.0	3.0	3.0	3.0
Number of newsletters to Meat and Poultry Inspection employees	4.0	3.0	3.0	4.0	4.0
Number of correlation training sessions (d)	132.0	125.0	140.0	63.0	80.0
<u>Outcome Indicators</u>					
Percentage of scheduled tasks performed by inspectors when monitoring Sanitation Performance Standards in inspected facilities	83.5%	95%	85%	91%	90%
Percentage of scheduled tasks performed when monitoring Sanitation Standard Operating Procedures (SSOP) in inspected facilities	82.8%	94%	85%	90%	90%
Percentage of scheduled tasks performed to verify Hazard Analyses Critical Control Plan for food safety programs	82.1%	92%	85%	88.9%	90%
Percentage of scheduled tasks performed for verification of food security threat conditions in inspected facilities	94.6%	93%	94%	99%	90%

<u>External Benchmarks</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
USDA minimum standards for percentage of scheduled tasks performed by inspectors when monitoring Sanitation Performance Standards in inspected facilities (a)	76%	N/A	N/A	N/A	N/A
USDA minimum standard percentage of scheduled tasks performed when monitoring Sanitation Standard Operating Procedures (SSOP) in inspected facilities (a)	73%	N/A	N/A	N/A	N/A
USDA minimum standard for percentage of scheduled tasks performed to verify Hazard Analysis Critical Control Plan for food safety programs (a)	64%	N/A	N/A	N/A	N/A
USDA minimum standards for percentage of schedule tasks performed for verification of food security threat conditions (a)	75%	N/A	N/A	N/A	N/A
Percentage of scheduled tasks performed when monitoring Sanitation Standard Operating Procedures (SSOP) by USDA Food Safety and Inspection Service in federally licensed facilities (a)	91.5%	N/A	N/A	N/A	N/A
Percentage of scheduled tasks performed to verify Hazard Analysis Critical Control Plan for food safety programs by USDA Food Safety and Inspection Service in federally licensed facilities (a)	93.2%	N/A	N/A	N/A	N/A
Percentage of scheduled tasks performed for verification of food security threat conditions by USDA Food Safety and Inspection Service in federally licensed facilities (a)	39.5%	N/A	N/A	N/A	N/A
<u>Efficiency/Cost-Effectiveness</u>					
Average cost per livestock inspected (head) (in dollars)	\$ 9.50	\$ 9.79	\$ 12.83	\$ 11.40	\$ 17.30
Number of tasks performed per inspector	24,241	16,709	17,000	19,186	N/A
Average total cost of inspections per plant during the fiscal year (in dollars)	\$ 9,214.50	\$ 10,678.00	\$ 13,106.00	\$ 10,610.00	\$ 11,712.00

Footnotes

- (a) In 2011, the United States Department of Agriculture was in the process of deploying a new Public Health Information System (PHIS) database. This reporting system was not finalized and maintained by the United States Department of Agriculture. The deployment of a reporting system is uncertain for fiscal year 2013 at this time.
- (b) In September 2012, USDA issued new Directive 8010.1 with instructions for prioritization in commerce reviews.
- (c) The Bureau of Meat & Poultry Inspection will be switching to new USDA developed computerized system "PHIS." At this time it is not known how many procedures will be generated by this system.
- (d) Two trainers retired in 2012, and replacements were not readily available.

Agriculture – Warehouses

Mission Statement: Examine the operations of grain dealers, grain warehouses, and personal property warehouses; manage the Illinois Grain Insurance Fund and administer the Grain Code and the Personal Property Storage Act, in order to protect the property of grain producers and residents of Illinois.

Program Goals:

Objectives:

1. Issue licenses in a timely manner for correct applications.
 - ^a Issue licenses to all qualified applicants and provide necessary assistance to those who initially fail to meet specific requirements.
 - ^b Review all applications and issue licenses in a timely manner.
2. Provide comprehensive, consistent and clear requirements, policies and procedures.
 - ^a Survey customers to assess satisfaction with policies and procedures.
3. Provide professional, consistent, efficient and fair implementation of requirements and examination of policies and procedures.
 - ^a Survey customers to assess satisfaction with procedures at the conclusion of every examination.
 - ^b Reduce number of serious complaints about the examination service.
4. Provide dispute resolution and appeals process that is efficient, consistent and fair.
 - ^a Survey customers to assess and improve the dispute resolution process.
5. Ensure Illinois farmers and other citizens are protected from failures.
 - ^a Protect all farmers doing business with licensed grain elevator operations.
 - ^b Minimize Illinois Grain Insurance Fund payouts.

Funds: General Revenue Fund, Regulatory Fund, Grain Indemnity Trust Fund, Illinois Grain Insurance Fund

Statutory Authority: 240 ILCS 40/1-1

Input Indicators	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Target/ Projected	Fiscal Year 2013 Actual	Fiscal Year 2014 Target/ Projected
Total expenditures – all sources (in thousands)	\$ 1,947.6	\$ 1,832.9	\$ 2,077.7	\$ 1,618.2	\$ 1,709.4
Total expenditures – state appropriated funds (in thousands)	\$ 1,812.5	\$ 1,806.2	\$ 2,016.7	\$ 1,618.2	\$ 1,744.4
Average monthly full-time equivalents	21.0	19.3	20.6	18.1	20.6
Output Indicators					
Number of grain examinations (a)	605.0	882.0	688.0	800.0	716.0
Number of grain licenses issued	1,280	1,290	1,312	1,343	1,320
Number of grain dealers/warehouses formal enforcement actions (b)	16.0	14.0	18.0	16.0	18.0
Amount of Illinois Grain Insurance Fund balance paid for elevator failures	0%	2.2%	0%	0%	0%
Outcome Indicators					
Average response of customers surveyed who rate inspection procedures as (1) not at all consistent to (5) extremely consistent (c)	4.2	3.9	4.1	N/A	4.1
Percent of grain dealers and warehouse sites rated compliant (not requiring a formal hearing)	95.8%	96.7%	95.3%	94.8%	95.2%
External Benchmarks					
Percent of grain dealers and warehouse sites rated compliant in Missouri	100%	99%	N/A	91%	N/A
Percent of grain dealers and warehouse sites rated compliant in Indiana (d)	N/A	N/A	N/A	96%	N/A

<u>Efficiency/Cost-Effectiveness</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Cost per examination/licensing activity (in dollars)	N/A	\$ 843.00	N/A	\$ 659.00	\$ 758.00
Grain examinations per examiner (a)(c)	33.6	55.1	40.2	57.1	44.5
Average time in hours to complete field examinations	32.4	23.4	30.0	22.2	28.0
<u>External Benchmarks</u>					
Average time in hours to complete field examinations in Missouri	16.1	22.6	N/A	N/A	N/A
Grain examinations per examiner in Missouri	72.0	41.0	N/A	N/A	N/A
Average time in hours to complete examination in Indiana (d)	N/A	N/A	N/A	13.1	N/A
Grain examinations per examiners in Indiana (d)	N/A	N/A	N/A	69.0	N/A

Footnotes

- (a) The number of grain examinations has increased due to the implementation of a new program change. This change requires additional inventory control exams for all licensees which in turn results in the cost per exam to be reduced due to the brevity of each exam.
- (b) Enforcement actions are contingent upon licensees' compliance with the Illinois Grain Code. Reduction in enforcement actions indicate greater compliance with the Illinois Grain Code.
- (c) Fiscal year 2013 data is generated through a survey conducted by the USDA-NASS and is not available yet this year.
- (d) External benchmarks have been added for fiscal year 2013 with information from the state of Indiana. Prior years' data is not available.

Agriculture – Weights and Measures

Mission Statement: Ensure fair and equitable trade practices by the business community with Illinois consumers, by inspecting and testing all measuring devices used in commercial transactions. Evaluate the quality of gasoline, diesel fuel, kerosene, propane and other petroleum products offered for sale.

Program Goals:

Objectives:

1. Provide timely and accurate inspections.
 - ^a Complete inspections in timely manner.
2. Assure that an appropriate and certified device is being used.
 - ^a Inspect at least 100% of all devices each year.
 - ^b Reduce instances of inappropriate activity/devices used.
3. Provide comprehensive, consistent, and fair inspections that follow the Department's policies and procedures.
 - ^a Survey customers to assess satisfaction with inspection policies and procedures.
4. Ensure public confidence in system integrity.
 - ^a Survey customers to improve integrity of commercial measurement.
 - ^b Reduce the number of complaints about accuracy.
5. Provide for the accuracy of measuring devices.
 - ^a Increase the overall percent of devices that measure accurately.

Funds: General Revenue Fund, Weights and Measures Fund, Motor Fuel and Petroleum Standards Fund, Agriculture Federal Projects Fund

Statutory Authority: 225 ILCS 470/1 et seq.

<u>Input Indicators</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Total expenditures – all sources (in thousands)	\$ 4,132.6	\$ 4,871.0	\$ 6,331.6	\$ 5,216.6	\$ 7,585.6
Total expenditures – state appropriated funds (in thousands)	\$ 4,132.6	\$ 4,871.0	\$ 6,331.6	\$ 5,216.6	\$ 7,585.6
Average monthly full-time equivalents	34.0	38.5	38.8	39.3	39.8
<u>Output Indicators</u>					
Devices inspected (a)	126,038	135,952	136,000	112,358	136,000
Enforcement actions	7,865	7,208	7,200	7,643	7,500
Service person licenses issued	1,174	956.0	1,000	1,266	1,300
<u>Outcome Indicators</u>					
Average time (in minutes) to complete inspections (a)	20.5	23.9	22.0	23.0	25.0
Percent of instances where inappropriate device is used	6%	6%	6%	6.8%	6%
Average responses of customers surveyed who rate requirements, policies and procedures as (1) extremely restrictive to (7) not at all restrictive (b)	4.5	4.5	4.5	N/A	4.5
Average response of customers surveyed who rate inspection procedures as (1) not at all efficient to (7) extremely efficient (b)	5.6	5.4	5.5	N/A	5.5
Percent of devices that measure accurately	94%	94%	94%	93.2%	94%
Number of citizen complaints about accuracy of commercial weighing and measuring devices	527.0	490.0	550.0	406.0	500.0

<u>External Benchmarks</u>	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Target/ Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target/ Projected</u>
Percent of devices that measure accurately in Missouri	98%	96.5%	N/A	97%	N/A
Percent of devices that measure accurately in Michigan	93.8%	97.8%	N/A	N/A	N/A
<u>Efficiency/Cost-Effectiveness</u>					
Cost per inspection (in dollars)	\$ 30.34	\$ 32.28	\$ 32.00	\$ 32.28	\$ 37.93

Footnotes

- (a) Due to turnover and leaves during fiscal year 2013, the program lost approximately fourteen months of productivity during the year. Three employee trainees were hired to boost productivity, but two left almost immediately. The third is still training to become a certified inspector. Additional employees will be hired in fiscal year 2014, but training is six to twelve months before an employee is a certified inspector.
- (b) Data is generated through a survey conducted by the USDA-NASS and is not available yet this year.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
SCHEDULE OF INDIRECT COST REIMBURSEMENTS
For the Two Years Ended June 30, 2013
(Not Examined)

As now allowed under State statutes, the State of Illinois, Department of Agriculture (Department) deposited its indirect cost reimbursements into the funds in which the federal grant revenue was also deposited into rather than the funds from which the indirect costs were expended. The federal indirect cost rates applied were as follows:

<u>Federal Program</u>	<u>Indirect Rate % Fiscal Year 2013</u>	<u>Indirect Rate % Fiscal Year 2012</u>
Cooperative Agreements with States for Intrastate		
Meat and Poultry Inspection	29.80%	28.17%
Consolidated Pesticide Enforcement	29.80%	28.17%
Emerald Ash Borer Regulatory Action	29.80%	28.17%
Cooperative Pesticide Recordkeeping	29.80%	28.17%
Combined Ag Pest Survey	29.80%	28.17%
Gypsy Moth Regulatory Action	29.80%	28.17%
Shell Egg Surveillance	N/A	N/A
Illinois Ruminant Feed Ban Support Project	29.80%	28.17%

The "Base" against which above listed rates were applied to calculate indirect costs included direct salaries and wages, excluding fringe benefits.

The funds used by the Department to account for federal programs involving indirect costs were:

<u>Fund Name</u>	<u>Fund Number</u>
Wholesome Meat Fund	0476
Agriculture Pesticide Control Act Fund	0689
Agriculture Federal Project Fund	0826