

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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Average Number of Employees	62

State of Illinois
Office of the Attorney General

AGENCY OFFICIALS

For the Two Years Ended June 30, 2006

Attorney General	The Honorable Lisa Madigan
Chief of Staff	Ann Spillane
Chief Deputy Attorney General	Barry Gross (July 1, 2004 to December 31, 2005) Alan Rosen (December 12, 2005 to current)
Deputy Chief of Staff, Administration	Melissa Mahoney
Special Counsel to the Attorney General	Vacant (July 1, 2004 to September 6, 2005) Ann Murphy (September 6, 2005 to current)
Chief Fiscal Officer	David Boots
Director of Accounting	Josiah Small
Chief Internal Auditor	Lesslie Morgan
Inspector General	Diane Saltoun

Executive offices are located at:

500 South Second Street
Springfield, Illinois



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS
October 26, 2006

Lisa Madigan

ATTORNEY GENERAL

Kerber, Eck & Braeckel LLP
1000 Myers Building
Springfield, IL 62701

Ladies and Gentlemen:

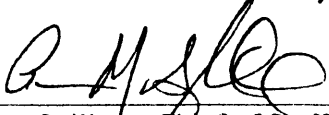
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Office of the Attorney General. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Office has materially complied with the assertions below.

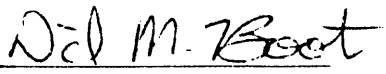
- A. The Office has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The 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. The money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Office of the Attorney General


Honorable Lisa Madigan, Attorney General


Ann Spillane, Chief of Staff


David Boots, Chief Fiscal Officer

State of Illinois
Office of the Attorney General

COMPLIANCE REPORT

SUMMARY

For the Two Years Ended June 30, 2006

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

Auditors' Reports

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

Summary of Findings

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

State of Illinois
Office of the Attorney General

COMPLIANCE REPORT

SUMMARY - CONTINUED

For the Two Years Ended June 30, 2006

Exit Conference

This report was discussed with the Office's personnel at an exit conference on December 7, 2006. Attending were:

Office of the Attorney General

Ann M. Spillane
Joe Small
David M. Boots
Lesslie Morgan
Melissa Mahoney
Rocco Salvia

Office of the Auditor General

Lisa Warden

Kerber, Eck and Braeckel LLP - Special Assistant Auditors

Pamela L. McClelland
Kate Ward
Brenda Ham



Kerber, Eck & Braeckel LLP

CPAs and
Management Consultants

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois Office of the Attorney General's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the State of Illinois Office of the Attorney General is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Office of the Attorney General's compliance based on our examination.

- A. The State of Illinois Office of the Attorney General has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Office of the Attorney General has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Office of the Attorney General has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Office of the Attorney General are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Office of the Attorney General on behalf of the State or held in trust by the State of Illinois Office of the Attorney General 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 State of Illinois Office of the Attorney General's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Office of the Attorney General's compliance with specified requirements.

In our opinion, the State of Illinois Office of the Attorney General complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. The results of our procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General. As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

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

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. The results of our procedures disclosed no other matters involving internal control which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General. As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and the 2005 Supplementary Information for State Compliance Purposes. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes and, accordingly, we do not express an opinion thereon.

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

Keiser, Eck & Braubel LLP

Springfield, Illinois
October 26, 2006

State of Illinois
Office of the Attorney General

CURRENT FINDINGS - STATE COMPLIANCE

For the Two Years Ended June 30, 2006

No findings were reported in the compliance examination of the State of Illinois Office of the Attorney General for the two years ended June 30, 2006.

State of Illinois
Office of the Attorney General

PRIOR FINDING NOT REPEATED

For the Two Years Ended June 30, 2006

No findings were reported in the compliance examination of the State of Illinois Office of the Attorney General for the two years ended June 30, 2004.

State of Illinois
Office of the Attorney General

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

For the Two Years Ended June 30, 2006

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

- Fiscal Schedules and Analysis:
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) - Locally Held Funds
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending
 - Analysis of Significant Account Balances
 - Analysis of Accounts Receivable
 - Schedule of Indirect Costs Reimbursements

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, they do not express an opinion thereon.

State of Illinois
Office of the Attorney General

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2006
(Expressed in Thousands)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2006 Federal Expenditures	2005 Federal Expenditures
U.S. Department of Justice				
Internet Crimes Against Children	16.543		\$ 242	\$ 31
State Victim Assistance Academy	16.582		48	47
Enhanced Domestic Violence Prosecutions Program	16.590		<u>333</u>	<u>225</u>
			623	303
Pass-through from the Illinois Criminal Justice Information Authority				
Sexual Assault Nurse Examiner Training	16.575	201070	-	16
Statewide Victim Assistance Services	16.575	201123	-	28
Statewide Information Dissemination	16.575	202181	30	-
Statewide Victim Assistance Training	16.575	202170	3	24
Statewide Victim Assistance Training	16.575	203170	31	-
Anti-Meth Campaign	16.579	402130	20	-
Meth Training	16.579	402131	1	33
Meth Training	16.579	403131	3	-
Domestic Violence Law Enforcement	16.588	601005	28	1
Sexual Assault Medical Advocacy Training	16.588	601090	<u>104</u>	<u>-</u>
Total pass-through from the Illinois Criminal Justice Information Authority			<u>220</u>	<u>102</u>
Total U.S. Department of Justice			843	405
U.S. Department of Health and Human Services				
Senior Medicare Patrol Project	93.048		55	14
Medicaid Fraud	93.775	mou 6/30/005	<u>942</u>	<u>885</u>
Total U.S. Department of Health and Human Services			<u>997</u>	<u>899</u>
Total expenditures of federal awards			<u>\$ 1,840</u>	<u>\$ 1,304</u>

State of Illinois
Office of the Attorney General

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

For the Two Years Ended June 30, 2006

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Office of the Attorney General and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

NOTE B - DESCRIPTION OF GRANTS AND PROGRAMS

The Office received grant funds from the Illinois Criminal Justice Information Authority (the Authority) to implement nine programs related to prescribed Federal guidelines. Three of these programs received Anti-Drug Abuse Act (ADAA) funds, four programs received Victims of Crime Act (VOCA) funds and two programs received Violence Against Women Act (VAWA) funds. Additionally, two programs are funded through the United States Department of Health and Human Services (USDHHS) and three programs are funded through the United States Department of Justice (USDOJ).

There is a 75% Federal and 25% State General Revenue match for each ADAA and VAWA grant program. For ADAA programs, the State match is provided by the Authority; for the VOCA program, the 20% match is provided by the Office of the Attorney General. There is no match component assigned to one of the USDHHS grants, but there is a 10% match assigned to the other USDHHS grant. There are no match components assigned to the USDOJ grants.

Federal funding for ADAA and VOCA programs is provided by the United States Department of Justice. State funding for ADAA, VOCA and VAWA programs is provided by the Authority. State funding for the USDHHS program is provided by the granting agencies. These activities are presented by the Catalog of Federal Domestic Assistance numbers, 16.575, 16.579 and 16.588 in the Schedule of Expenditures of Federal Awards.

State of Illinois
Office of the Attorney General

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS - CONTINUED

For the Two Years Ended June 30, 2006

NOTE B - DESCRIPTION OF GRANTS AND PROGRAMS - Continued

A summary of each grant program occurring for the years ended June 30, 2006 and 2005 is described below:

Internet Crimes Against Children (USDOJ):

The Office of the Illinois Attorney General has implemented a multi-disciplinary response to ICAC offenses that is composed of federal, State, and local law enforcement agencies and child welfare organizations to: 1) conduct reactive and proactive ICAC investigations; 2) develop a prevention education program; 3) establish a case management system; 4) develop standardized protocol for interagency referrals; and 5) increase forensic and investigative capacity through the acquisition of specialized training and equipment.

State Victim Assistance Academy (USDOJ):

A State Victim Assistance Academy (SVAA) is a week-long, intensive foundation course of study in victimology and victim's rights and services. SVAA's are operated in partnership with an academic institution and are designed to meet the entry-level educational needs of a broad range of victim assistance providers and allied professionals (generally with 1 to 5 years of experience) by providing comprehensive, fundamental, and academically based education. The goal of the SVAA initiative is to assist states in developing effective strategies for establishing their own SVAA's.

State of Illinois
Office of the Attorney General

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS - CONTINUED

For the Two Years Ended June 30, 2006

NOTE B - DESCRIPTION OF GRANTS AND PROGRAMS - Continued

Enhanced Domestic Violence Prosecutions Program (USDOJ):

The Office of the Illinois Attorney General in collaboration with Safe Passage and People Against Violent Environments (the non-profit, non-governmental victim service agencies) implemented a project that enhances enforcement of orders of protection filed by domestic violence victims in DeKalb and Marion counties. The program 1) trains local law enforcement on the new Order of Protection Short Form Notification; 2) supports legal advocate positions at both partnering victim service agencies to assist victims and accompany them through the legal process; 3) increases the number of on-going patterns of violations of Orders of Protection charged as stalking; 4) supports two full time investigator positions in each county's State's Attorney's Office to investigate domestic violence charges more fully and train law enforcement, emphasizing the need for photographic, audio and descriptive evidence; and 5) supports two full time designated domestic violence prosecutors in both counties to decrease waiting time on existing cases and improve and increase prosecutions of domestic violence, violations of Orders of Protection and stalking.

Sexual Assault Nurse Examiner Training (VOCA):

The Office of the Illinois Attorney General plans and implements opportunities for Sexual Assault Nurse Examiner (SANE) certification. Working together with leaders of the SANE Pilot Projects and the Illinois Coalition Against Sexual Assault, the Attorney General's Office provides opportunities to train more registered nurses in the care and treatment of sexual assault survivors.

State of Illinois
Office of the Attorney General

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS - CONTINUED

For the Two Years Ended June 30, 2006

NOTE B - DESCRIPTION OF GRANTS AND PROGRAMS - Continued

Statewide Victim Assistance Services (VOCA):

The Office of the Illinois Attorney General supplied tear sheet domestic violence victim information forms to every local law enforcement agency in Illinois (except the City of Chicago which has its own program). These tear sheets will be easily accessible to officers to hand out to victims of any reported domestic violence incident. The tear sheets, in both English and Spanish, contain the victim's rights and remedies available to them. The Office of the Illinois Attorney General also provided training to law enforcement agencies on the implementation of the use of these forms.

Statewide Information Dissemination (VOCA):

The Office of the Illinois Attorney General, through the Crime Victims Services Division, updated and printed the "Illinois Statewide Crime Victim Services Resource Directory"; created and distributed "Crime Victims Rights" posters; and created and distributed "Information and Resources for Victims" brochure sets. The Directory and brochure sets will be used by those working within the criminal justice system to assist identifying appropriate and specialized services for individuals within their respective communities and throughout the state. The posters will help inform victims and witnesses of their rights under Illinois law and the Illinois Constitution.

Statewide Victim Assistance Training (VOCA):

The Office of the Illinois Attorney General, as part of the State Victim Assistance Academy, was able to provide additional funding for hotel meeting room costs, lodging and resource materials to supplement the services provided as part of the Victim Assistance Academy. A grant was received and implemented for each of the two Victim Assistance Academy trainings.

State of Illinois
Office of the Attorney General

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS - CONTINUED

For the Two Years Ended June 30, 2006

NOTE B - DESCRIPTION OF GRANTS AND PROGRAMS - Continued

Anti-Meth Campaign (ADAA):

The Office of the Illinois Attorney General, to address the rapid spread of methamphetamine in Illinois, spearheaded a youth-led anti-meth campaign. The Office of the Illinois Attorney General developed, reproduced and distributed new anti-meth prevention materials (brochures and informational binders).

Meth Training (ADAA)

The Office of the Illinois Attorney General, to address the rapid spread of methamphetamine in Illinois, trained laws enforcement officers and prosecutors on the investigation and prosecution of methamphetamine-related offenses. The Office of the Illinois Attorney General conducted regional trainings throughout the state to allow local law enforcement officers and prosecutors easy access to the information being provided.

Meth Training (ADAA):

The Office of the Illinois Attorney General, to address the continuing spread of methamphetamine in Illinois, trained laws enforcement officers and prosecutors on recent developments in the investigation and prosecution of methamphetamine-related offenses. The new trainings focused on new meth legislation that will help aid investigations and prosecutions.

Domestic Violence Law Enforcement (VAWA):

The Office of the Illinois Attorney General implemented a program in which law enforcement agencies in Illinois were supplied Short Form Notification forms. These forms allow law enforcement officers the ability to serve suspected domestic violence abusers with a notice of an Order of Protection (OP). It further allows these suspected abusers of actually being served with the OP. The Office of the Illinois Attorney General also provided trainings to law enforcement agencies on the implementation of the use of these forms.

State of Illinois
Office of the Attorney General

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS - CONTINUED

For the Two Years Ended June 30, 2006

NOTE B - DESCRIPTION OF GRANTS AND PROGRAMS - Continued

Sexual Assault Medical Advocacy Training (VAWA):

The Office of the Illinois Attorney General plans and implements opportunities for Sexual Assault Nurse Examiner (SANE) certification. Working together with leaders of the SANE Pilot Projects and the Illinois Coalition Against Sexual Assault, the Attorney General's Office provides opportunities to train more registered nurses in the care and treatment of sexual assault survivors.

Senior Medicare Patrol Project (USDHHS):

This grant funds a joint project between the Suburban Area Agency on Aging and the Office of the Illinois Attorney General to recruit and train retired professionals to educate Medicare beneficiaries to better monitor what is paid on their behalf and what to do about identifying discrepancies.

Medicaid Fraud (USDHHS):

This grant funds a joint program between the Illinois State Police and the Office of the Attorney General to investigate and prosecute fraudulent Medicaid cases throughout Illinois.

State of Illinois
Office of the Attorney General

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

<u>Public Act 94-15</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through June 30, 2006</u>	<u>Lapse Period Expenditures July 1 to August 31, 2006</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND 001</u>					
General Support and Operations					
Personal services	\$ 29,632,500	\$ 29,336,016	\$ 246	\$ 29,336,262	\$ 296,238
State employees retirement system	2,308,700	2,286,870	19	2,286,889	21,811
Employee retirement contribution paid by the state	399,200	399,103	-	399,103	97
Social security	2,084,900	2,084,748	121	2,084,869	31
Contractual services	2,491,000	2,146,661	283,908	2,430,569	60,431
Travel	377,700	312,644	62,409	375,053	2,647
Commodities	144,500	114,711	26,535	141,246	3,254
Printing	169,000	113,747	52,046	165,793	3,207
Equipment	247,500	116,680	118,490	235,170	12,330
Electronic data processing	1,596,300	1,317,362	249,650	1,567,012	29,288
Telecommunications	579,000	427,623	145,051	572,674	6,326
Operation of auto equipment	175,000	138,098	33,680	171,778	3,222
Office of Inspector General	300,000	149,339	5,556	154,895	145,105
Illinois Equal Justice Foundation	2,000,000	2,000,000	-	2,000,000	-
Sub-Total Fund 001	42,505,300	40,943,602	977,711	41,921,313	583,987
<u>ILLINOIS GAMING LAW ENFORCEMENT FUND 085</u>	1,050,000	1,003,733	13,672	1,017,405	32,595
<u>ASBESTOS ABATEMENT FUND 224</u>					
Asbestos Litigation					
Personal services	1,217,500	855,208	-	855,208	362,292
State employees retirement system	95,000	66,657	-	66,657	28,343
Employee retirement contribution paid by the state	12,200	11,315	-	11,315	885
Social security	93,100	63,180	-	63,180	29,920
Group insurance	303,600	211,556	-	211,556	92,044
Contractual services	430,000	70,766	444	71,210	358,790
Travel	45,000	6,097	1,576	7,673	37,327
Operational expenses	60,000	5,635	747	6,382	53,618
Sub-Total Fund 224	2,256,400	1,290,414	2,767	1,293,181	963,219
<u>STATEWIDE GRAND JURY PROSECUTION FUND 525</u>	50,000	5,289	3,175	8,464	41,536
<u>ATTORNEY GENERAL COURT ORDER AND VOLUNTARY COMPLIANCE PAYMENTS PROJECT FUND 542</u>	3,500,000	2,711,518	65,722	2,777,240	722,760
<u>ILLINOIS CHARITY BUREAU FUND 549</u>	950,000	937,866	8,509	946,375	3,625
<u>ATTORNEY GENERAL WHISTLEBLOWER REWARD AND PROTECTION FUND 600</u>	1,000,000	903,561	9,371	912,932	87,068
<u>CAPITAL LITIGATION TRUST FUND 614</u>	900,000	86,008	-	86,008	813,992
<u>TOBACCO SETTLEMENT RECOVERY FUND 733</u>	750,000	660,725	15,886	676,611	73,389
<u>CHILD SUPPORT ADMINISTRATIVE FUND 757</u>	280,000	170,865	2,149	173,014	106,986

State of Illinois
Office of the Attorney General

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

Public Act 94-15	Appropriations (Net After Transfers)	Expenditures Through June 30, 2006	Lapse Period Expenditures July 1 to August 31, 2006	Total Expenditures	Balances Lapsed
<u>STATE PROJECTS AND COURT ORDER DISTRIBUTION FUND 801</u>	\$ 6,213,882	\$ 2,592,483	\$ 27,479	\$ 2,619,962	\$ 3,593,920
<u>ATTORNEY GENERAL'S GRANT FUND 901</u>	100,000	-	-	-	100,000
<u>VIOLENT CRIME VICTIMS ASSISTANCE FUND 929</u>					
Violent Crime Victims Assistance					
Personal services	787,500	666,985	-	666,985	120,515
State employees retirement system	61,400	52,013	-	52,013	9,387
Employee retirement contribution paid by the state	10,100	10,016	-	10,016	84
Social security	58,100	49,559	-	49,559	8,541
Group insurance	234,600	177,301	-	177,301	57,299
Other operational expenses - VCVA	110,000	76,174	3,519	79,693	30,307
Automated Victim Notification	800,000	673,081	30,900	703,981	96,019
Awards and grants to the Violent Crime Victims Assistance Act	<u>7,800,000</u>	<u>7,742,680</u>	<u>(20,023)</u>	<u>7,722,657</u>	<u>77,343</u>
Sub-Total Fund 929	9,861,700	9,447,809	14,396	9,462,205	399,495
<u>ATTORNEY GENERAL FEDERAL GRANT FUND 988</u>	<u>3,000,000</u>	<u>1,677,008</u>	<u>154,834</u>	<u>1,831,842</u>	<u>1,168,158</u>
Total Appropriated Funds	<u>\$ 72,417,282</u>	62,430,881	1,295,671	63,726,552	<u>\$ 8,690,730</u>
<u>NON-APPROPRIATED FUNDS</u>					
<u>STATE WHISTLEBLOWER REWARD AND PROTECTION FUND 703</u>					
Payment of 1/6 to Attorney General		4,689,479	-	4,689,479	
Awards to Qui Tam plaintiffs		<u>2,110,803</u>	-	<u>2,110,803</u>	
Total Non-Appropriated Funds		<u>6,800,282</u>	-	<u>6,800,282</u>	
TOTAL ALL FUNDS FISCAL YEAR 2006		<u>\$ 69,231,163</u>	<u>\$ 1,295,671</u>	<u>\$ 70,526,834</u>	

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

State of Illinois
Office of the Attorney General

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2005
Fourteen Months Ended August 31, 2005

Public Act 93-0842	Appropriations (Net After Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND 001</u>					
General Support and Operations					
Personal services	\$ 28,078,400	\$ 28,068,911	\$ 880	\$ 28,069,791	\$ 8,609
State employees retirement system	4,527,307	4,526,001	(2,292)	4,523,709	3,598
Employee retirement contribution paid by the state	503,700	491,268	50	491,318	12,382
Social security	2,023,000	1,995,625	237	1,995,862	27,138
Contractual services	2,245,000	1,760,140	350,226	2,110,366	134,634
Travel	365,000	293,446	64,153	357,599	7,401
Commodities	125,000	97,000	16,353	113,353	11,647
Printing	120,000	88,908	22,289	111,197	8,803
Equipment	405,000	107,764	276,981	384,745	20,255
Electronic data processing	1,855,000	1,164,898	602,050	1,766,948	88,052
Telecommunications	539,000	402,722	128,296	531,018	7,982
Operation of auto equipment	136,000	105,587	28,643	134,230	1,770
Office of Inspector General	300,000	97,199	1,520	98,719	201,281
Sub-Total Fund 001	41,222,407	39,199,469	1,489,386	40,688,855	533,552
<u>ILLINOIS GAMING LAW ENFORCEMENT FUND 085</u>					
	1,050,000	878,909	44,343	923,252	126,748
<u>ASBESTOS ABATEMENT FUND 224</u>					
Asbestos Litigation					
Personal services	1,191,000	639,654	-	639,654	551,346
State employees retirement system	191,822	103,091	-	103,091	88,731
Employee retirement contribution paid by the state	20,300	11,016	-	11,016	9,284
Social security	91,100	47,272	-	47,272	43,828
Group insurance	264,000	148,140	-	148,140	115,860
Contractual services	460,000	51,590	985	52,575	407,425
Travel	50,000	8,606	440	9,046	40,954
Operational expenses	60,000	5,977	793	6,770	53,230
Sub-Total Fund 224	2,328,222	1,015,346	2,218	1,017,564	1,310,658
<u>STATEWIDE GRAND JURY PROSECUTION FUND 525</u>					
	50,000	3,042	1,867	4,909	45,091
<u>ATTORNEY GENERAL COURT ORDER AND VOLUNTARY COMPLIANCE PAYMENTS PROJECT FUND 542</u>					
	3,500,000	2,018,212	28,196	2,046,408	1,453,592
<u>ILLINOIS CHARITY BUREAU FUND 549</u>					
	950,000	786,745	3,953	790,698	159,302
<u>ATTORNEY GENERAL WHISTLEBLOWER REWARD AND PROTECTION FUND 600</u>					
	1,000,000	60,954	389	61,343	938,657
<u>CAPITAL LITIGATION TRUST FUND 614</u>					
	900,000	45,429	5,962	51,391	848,609
<u>TOBACCO SETTLEMENT RECOVERY FUND 733</u>					
	750,000	647,407	3,683	651,090	98,910
<u>CHILD SUPPORT ADMINISTRATIVE FUND 757</u>					
	280,000	132,897	-	132,897	147,103

State of Illinois
Office of the Attorney General

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

Appropriations for Fiscal Year 2005
Fourteen Months Ended August 31, 2005

Public Act 93-0842	Appropriations (Net After Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	Total Expenditures	Balances Lapsed
<u>STATE PROJECTS AND COURT ORDER</u>					
<u>DISTRIBUTION FUND 801</u>	\$ 6,213,882	\$ 3,054,159	\$ 150,843	\$ 3,205,002	\$ 3,008,880
<u>ATTORNEY GENERAL'S GRANT FUND 901</u>	100,000	-	-	-	100,000
<u>VIOLENT CRIME VICTIMS ASSISTANCE</u>					
<u>FUND 929</u>					
Violent Crime Victims Assistance					
Personal services	775,400	631,775	126	631,901	143,499
State employees retirement system	124,886	101,867	20	101,887	22,999
Employee retirement contribution paid by the state	14,100	12,600	-	12,600	1,500
Social security	59,800	46,860	10	46,870	12,930
Group insurance	204,000	172,154	-	172,154	31,846
Other operational expenses - VCVA	130,000	28,666	4,567	33,233	96,767
Automated Victim Notification	800,000	752,381	32,984	785,365	14,635
Awards and grants to the Violent Crime Victims Assistance Act	7,300,000	7,173,240	(11,447)	7,161,793	138,207
Sub-Total Fund 929	9,408,186	8,919,543	26,260	8,945,803	462,383
<u>ATTORNEY GENERAL FEDERAL GRANT</u>					
<u>FUND 988</u>	3,000,000	1,163,098	203,164	1,366,262	1,633,738
Total Appropriated Funds	\$ 70,752,697	57,925,210	1,960,264	59,885,474	\$ 10,867,223
<u>NON-APPROPRIATED FUNDS</u>					
<u>STATE WHISTLEBLOWER REWARD AND</u>					
<u>PROTECTION FUND 703</u>					
Payment of 1/6 to Attorney General		3,002,549	58,126	3,060,675	
Awards to Qui Tam plaintiffs		118,950	10,063	129,013	
Total Non-Appropriated Funds		3,121,499	68,189	3,189,688	
TOTAL ALL FUNDS FISCAL YEAR 2005		\$ 61,046,709	\$ 2,028,453	\$ 63,075,162	

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

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	2006	2005	2004
	PA 94-15	PA 93-0842	PA 93-0098
<u>General Revenue Fund 001</u>			
Appropriations (net after transfers)	\$ 42,505,300	\$ 41,222,407	\$ 39,638,700
Expenditures			
Personal services	29,336,262	28,069,791	26,875,740
State employees retirement system	2,286,889	4,523,709	2,466,982
Employee retirement contribution paid by the state	399,103	491,318	499,985
Social security	2,084,869	1,995,862	1,910,476
Contractual services	2,430,569	2,110,366	2,120,816
Travel	375,053	357,599	274,823
Commodities	141,246	113,353	98,240
Printing	165,793	111,197	100,732
Equipment	235,170	384,745	264,321
Electronic data processing	1,567,012	1,766,948	1,835,486
Telecommunications	572,674	531,018	648,204
Operation of auto equipment	171,778	134,230	115,698
Office of Inspector General	154,895	98,719	-
Illinois Equal Justice Foundation	2,000,000	-	-
Total Expenditures	41,921,313	40,688,855	37,211,503
Lapsed Balances	\$ 583,987	\$ 533,552	\$ 2,427,197

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year		
	2006	2005	2004
	PA 94-15	PA 93-0842	PA 93-0098
<u>Illinois Gaming Law Enforcement Fund 085</u>			
Appropriations (net after transfers)	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
Expenditures	<u>1,017,405</u>	<u>923,252</u>	<u>944,875</u>
Lapsed Balances	<u>\$ 32,595</u>	<u>\$ 126,748</u>	<u>\$ 105,125</u>
<u>Asbestos Abatement Fund 224</u>			
Appropriations (net after transfers)	\$ 2,256,400	\$ 2,328,222	\$ 1,928,900
Expenditures			
Personal services	855,208	639,654	702,491
State employees retirement system	66,657	103,091	94,941
Employee retirement contribution paid by the state	11,315	11,016	15,361
Social security	63,180	47,272	52,048
Group insurance	211,556	148,140	138,845
Contractual services	71,210	52,575	60,164
Travel	7,673	9,046	6,486
Operational expenses	<u>6,382</u>	<u>6,770</u>	<u>8,451</u>
Total Expenditures	<u>1,293,181</u>	<u>1,017,564</u>	<u>1,078,787</u>
Lapsed Balances	<u>\$ 963,219</u>	<u>\$ 1,310,658</u>	<u>\$ 850,113</u>

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year	
	2006	2005
	PA 94-15	PA 93-0842
	2006	2004
	PA 94-15	PA 93-0098
<u>Attorney General Whistleblower Reward and Protection Fund 600</u>		
Appropriations (net after transfers)	\$ 1,000,000	\$ 1,000,000
Expenditures	912,932	61,343
Lapsed Balances	\$ 87,068	\$ 938,657
<u>Capital Litigation Trust Fund 614</u>		
Appropriations (net after transfers)	\$ 900,000	\$ 900,000
Expenditures	86,008	51,391
Lapsed Balances	\$ 813,992	\$ 848,609
<u>Tobacco Settlement Recovery Fund 733</u>		
Appropriations (net after transfers)	\$ 750,000	\$ 750,000
Expenditures	676,611	651,090
Lapsed Balances	\$ 73,389	\$ 98,910
	\$ 1,000,000	\$ 450,000
	24,671	448,236
	\$ 975,329	\$ 1,764

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year	
	2006	2005
	PA 94-15	PA 93-0842
	2006	2005
	PA 94-15	PA 93-0098
<u>Child Support Administrative Fund 757</u>		
Appropriations (net after transfers)	\$ 280,000	\$ 280,000
Expenditures	173,014	132,897
Lapsed Balances	\$ 106,986	\$ 147,103
<u>State Projects and Court Order Distribution Fund 801</u>		
Appropriations (net after transfers)	\$ 6,213,882	\$ 6,213,882
Expenditures	2,619,962	3,205,002
Lapsed Balances	\$ 3,593,920	\$ 3,008,880
<u>Attorney General's Grant Fund 901</u>		
Appropriations (net after transfers)	\$ 100,000	\$ 100,000
Expenditures	-	-
Lapsed Balances	\$ 100,000	\$ 100,000
	\$ 200,000	\$ 250,000
	128,448	1,131,788
	\$ 71,552	\$ 5,082,094

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year		
	2006	2005	2004
	PA 94-15	PA 93-0842	PA 93-0098
<u>Violent Crime Victims Assistance Fund 929</u>			
Appropriations (net after transfers)	\$ 9,861,700	\$ 9,408,186	\$ 8,848,600
Expenditures			
Personal services	666,985	631,901	617,624
State employee retirement system	52,013	101,887	83,415
Employee retirement contribution paid by the state	10,016	12,600	12,823
Social security	49,559	46,870	45,993
Group insurance	177,301	172,154	141,367
Other operational expenses - VCVA	79,693	33,233	55,549
Automated Victim Notification	703,981	785,365	764,657
Awards and grants to the Violent Crime Victims Assistance Act	<u>7,722,657</u>	<u>7,161,793</u>	<u>6,657,292</u>
Total Expenditures	<u>9,462,205</u>	<u>8,945,803</u>	<u>8,378,720</u>
Lapsed Balances	<u>\$ 399,495</u>	<u>\$ 462,383</u>	<u>\$ 469,880</u>
<u>Attorney General Federal Grant Fund 988</u>			
Appropriations (net after transfers)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Expenditures	<u>1,831,842</u>	<u>1,366,262</u>	<u>1,120,697</u>
Lapsed Balances	<u>\$ 1,168,158</u>	<u>\$ 1,633,738</u>	<u>\$ 1,879,303</u>

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year	
	2006	2005
	PA 94-15	PA 93-0842
	2006	2005
	PA 94-15	PA 93-0098
	2006	2004
<u>Total Appropriated Funds</u>		
Appropriations (net after transfers)	\$ 72,417,282	\$ 70,752,697
Expenditures	<u>63,726,552</u>	<u>59,885,474</u>
Lapsed Balances	<u>\$ 8,690,730</u>	<u>\$ 10,867,223</u>
	\$ 67,380,082	\$ 52,613,095
	<u>\$ 14,766,987</u>	<u>\$ 14,766,987</u>

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year	
	2006	2005
	PA 94-15	PA 93-0842
	2006	2005
	PA 94-15	PA 93-0098
	2006	2004
	PA 94-15	PA 93-0098
	2006	2004
<u>NON-APPROPRIATED FUNDS</u>		
<u>State Whistleblower Reward and Protection Fund 703</u>		
Expenditures		
Payment of 1/6 to Attorney	\$ 4,689,479	\$ 3,060,675
Awards to qui tam plaintiffs	2,110,803	129,013
Total expenditures	<u>\$ 6,800,282</u>	<u>\$ 3,189,688</u>
Attorney General's salary	<u>\$ 132,963</u>	<u>\$ 132,963</u>
	<u>\$ 3,430,013</u>	<u>\$ 3,796,781</u>
	<u>366,768</u>	<u>132,963</u>

Note: The Office of the Attorney General did not make efficiency initiative payments during fiscal year 2006, 2005 or 2004.

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCE (CASH BASIS) - LOCALLY HELD FUNDS

For the Year Ended June 30

	Petty Cash Funds		Special Advance Funds		Consumer Trust Fund		Total
	Chicago	Springfield	Chicago	Springfield	Chicago	Springfield	
Cash Balance as of July 1, 2004	\$ 1,349	\$ 504	\$ 1,885	\$ 14,532	\$ 187,408	\$ 205,678	
Cash Receipts	6,884	4,239	10,012	12,987	271,594	305,716	
Cash Disbursements	7,703	4,372	10,581	13,289	373,359	409,304	
Cash Balance as of June 30, 2005	530	371	1,316	14,230	85,643	102,090	
Cash Receipts	7,459	6,285	17,731	17,100	186,927	235,502	
Cash Disbursements	7,204	6,462	15,164	16,094	183,627	228,551	
Cash Balance as of June 30, 2006	\$ 785	\$ 194	\$ 3,883	\$ 15,236	\$ 88,943	\$ 109,041	

State of Illinois
Office of the Attorney General

SCHEDULE OF CHANGES IN STATE PROPERTY

For the Year Ended June 30
(in thousands)

	<u>Springfield</u>	<u>Regional Offices</u>	<u>Chicago</u>	<u>Carbondale</u>	<u>Totals</u>
Balance as of July 1, 2004	\$ 8,366	\$ 758	\$ 4,794	\$ 141	\$ 14,059
Additions					
Purchases					
Property	229	50	763	9	1,051
Library books	67	-	126	-	193
Office transfers in	340	31	939	-	1,310
Total additions	636	81	1,828	9	2,554
Deductions					
Deletions					
Property	-	-	2	-	2
Library books	59	-	141	-	200
Office transfers out	441	37	1,336	21	1,835
Total deductions	500	37	1,479	21	2,037
Balance as of June 30, 2005	8,502	802	5,143	129	14,576
Additions					
Purchases					
Property	225	139	983	2	1,349
Library books	53	-	96	-	149
Office transfers in	1,032	91	1,062	16	2,201
Total additions	1,310	230	2,141	18	3,699
Deductions					
Deletions					
Property	-	-	22	-	22
Library books	78	-	191	-	269
Office transfers out	913	123	1,741	11	2,788
Total deductions	991	123	1,954	11	3,079
Balance as of June 30, 2006	<u>\$ 8,821</u>	<u>\$ 909</u>	<u>\$ 5,330</u>	<u>\$ 136</u>	<u>\$ 15,196</u>

Note: Information was obtained from Office records and reconciled to property reports submitted to the Office of the Comptroller and the Department of Central Management Services.

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF CASH RECEIPTS

For the Year Ended June 30

	2006	2005	2004
<u>General Revenue Fund 001</u>			
Penalties	\$ 98,277	\$ 178,396	\$ 161,323
Franchise fees	348,438	324,625	285,305
Recoveries - Violent Crime Victims	106,743	142,626	133,079
Miscellaneous receipts	127,471	37,390	40,747
Jury duty, phone calls	11,444	25,764	36,303
Recovery of investigative costs	37	19	24
Total receipts - Fund 001	692,410	708,820	656,781
<u>Illinois Gaming Law Enforcement Fund 085</u>			
Miscellaneous receipts, jury duty, phone calls	27	-	52
<u>Asbestos Abatement Fund 224</u>			
Miscellaneous receipts, jury duty, phone calls	518	-	727
Asbestos Abatement Recoveries	-	55,001	2,633,340
Total receipts - Fund 224	518	55,001	2,634,067
<u>Statewide Grand Jury Prosecution Fund 525</u>			
Sale of Forfeiture/Seized Property	-	345	273
<u>Attorney General Court Ordered and Voluntary Compliance Payments Project Fund 542</u>			
Miscellaneous receipts, jury duty, phone calls	873	10,575	3,046
Damages awarded the state pursuant to civil suits	4,739,132	1,727,290	1,179,474
Total receipts - Fund 542	4,740,005	1,737,865	1,182,520
<u>Illinois Charity Bureau Fund 549</u>			
Miscellaneous receipts, jury duty, phone calls	81	208	49
Licenses, fees or registration	1,171,680	1,193,650	927,765
Charitable fees	-	95,750	115,000
Total receipts - Fund 549	1,171,761	1,289,608	1,042,814

State of Illinois
Office of the Attorney General

COMPARATIVE SCHEDULE OF CASH RECEIPTS - CONTINUED

For the year ended June 30

	2006	2005	2004
<u>Attorney General Whistleblower Reward and Protection Fund 600</u>			
Miscellaneous receipts, jury duty, phone calls	\$ -	\$ 800	\$ -
Whistleblower awards	2,373,803	1,501,274	1,715,006
Total receipts - Fund 600	2,373,803	1,502,074	1,715,006
<u>State Whistleblower Reward and Protection Fund 703</u>			
Awards	14,231,717	9,721,084	10,290,040
<u>Tobacco Settlement Recovery Fund 733</u>			
Miscellaneous receipts, jury duty, phone calls	1,600	1,200	-
New York State - Attorney General	-	5,818	-
	1,600	7,018	-
<u>State Project and Court Order Distribution Fund 801</u>			
Miscellaneous receipts, jury duty, phone calls	3,258	5,802	12,824
Court and Antitrust Distribution	2,246,601	1,271,819	3,075,102
Court Distributions/Charitable Trust	24,800	873,000	43,403
Court Distribution/Environment	607,993	838,995	1,295,435
Grants from EPA Trust Fund Commission	1,000,000	1,248,750	700,000
Grant from Violence Prevention Authority	18,060	-	-
Traffic/Crime Conviction Surcharge	43,742	-	200,000
Total receipts - Fund 801	3,944,454	4,238,366	5,326,764
<u>Violent Crime Victims Assistance Fund 929</u>			
Miscellaneous receipts, jury duty, phone calls	118,719	29,669	58,049
Restitutions	35,577	47,549	44,361
Total receipts - Fund 929	154,296	77,218	102,410
<u>Attorney General Federal Grant Fund 988</u>			
Miscellaneous receipts, jury duty, phone calls	197	82	1,995
Department of Justice	714,033	261,563	287,189
Criminal Justice Trust Fund	114,377	127,590	165,207
Health and Human Services	993,446	863,852	702,195
State general revenue matching funds	-	-	40,150
Total receipts - Fund 988	1,822,053	1,253,087	1,196,736
Total receipts - all Funds	\$ 29,132,644	\$ 20,590,486	\$ 24,147,463

State of Illinois
Office of the Attorney General

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30

	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Revenue Fund 001			
Deposit per Office records	\$ 692,410	\$ 708,820	\$ 656,781
Plus: Deposits in transit	9,827	9,450	37,351
Less: Deposits in transit end of year	<u>24,372</u>	<u>9,827</u>	<u>9,450</u>
Deposits per Comptroller	677,865	708,443	684,682
Illinois Gaming Law Enforcement Fund 085			
Deposit per Office records	27	-	52
Plus: Deposits in transit	-	-	-
Less: Deposits in transit end of year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits per Comptroller	27	-	52
Asbestos Abatement Fund 224			
Deposit per Office records	518	55,001	2,634,067
Plus: Deposits in transit	-	-	6
Less: Deposits in transit end of year	<u>2</u>	<u>-</u>	<u>-</u>
Deposits per Comptroller	516	55,001	2,634,073
Statewide Grand Jury Prosecution Fund 525			
Deposit per Office records	-	345	273
Plus: Deposits in transit	-	-	-
Less: Deposits in transit end of year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits per Comptroller	-	345	273
Attorney General Court Ordered & Voluntary Compliance Payments Project Fund 542			
Deposit per Office records	4,740,005	1,737,865	1,182,520
Plus: Deposits in transit	731	11	1,585
Less: Deposits in transit end of year	<u>31,506</u>	<u>731</u>	<u>11</u>
Deposits per Comptroller	4,709,230	1,737,145	1,184,094

State of Illinois
Office of the Attorney General

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER - CONTINUED

For the Year Ended June 30

	2006	2005	2004
Illinois Charity Bureau Fund 549			
Deposit per Office records	\$ 1,171,761	\$ 1,289,608	\$ 1,042,814
Plus: Deposits in transit	42,410	44,395	23,165
Less: Deposits in transit end of year	21,298	42,410	44,395
Deposits per Comptroller	1,192,873	1,291,593	1,021,584
 Attorney General Whistleblower Reward and Protection Fund 600			
Deposit per Office records	2,373,803	1,502,074	1,715,006
Plus: Deposits in transit	-	-	-
Less: Deposits in transit end of year	-	-	-
Deposits per Comptroller	2,373,803	1,502,074	1,715,006
 State Whistleblower Reward and Protection Fund 703			
Deposit per Office records	14,231,717	9,721,084	10,290,040
Plus: Deposits in transit	-	-	-
Less: Deposits in transit end of year	-	-	-
Deposits per Comptroller	14,231,717	9,721,084	10,290,040
 Tobacco Settlement Recovery Fund 733			
Deposit per Office records	1,600	7,018	-
Plus: Deposits in transit	-	-	-
Less: Deposits in transit end of year	-	-	-
Deposits per Comptroller	1,600	7,018	-

State of Illinois
Office of the Attorney General

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER - CONTINUED

For the Year Ended June 30

	<u>2006</u>	<u>2005</u>	<u>2004</u>
State Project and Court Order Distribution			
Fund 801			
Deposit per Office records	\$ 3,944,454	\$ 4,238,366	\$ 5,326,764
Plus: Deposits in transit	-	32,941	35,750
Less: Deposits in transit end of year	<u>800</u>	<u>-</u>	<u>32,941</u>
Deposits per Comptroller	3,943,654	4,271,307	5,329,573
Violent Crime Victims Assistance Fund 929			
Deposit per Office records	154,296	77,218	102,410
Plus: Deposits in transit	118	355	1,755
Less: Deposits in transit end of year	<u>2,240</u>	<u>118</u>	<u>355</u>
Deposits per Comptroller	152,174	77,455	103,810
Attorney General Federal Grant Fund 988			
Deposit per Office records	1,822,053	1,253,087	1,196,736
Plus: Deposits in transit	-	1,100	-
Less: Deposits in transit end of year	<u>-</u>	<u>-</u>	<u>1,100</u>
Deposits per Comptroller	1,822,053	1,254,187	1,195,636

State of Illinois
Office of the Attorney General

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER - CONTINUED

For the Year Ended June 30

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Total - All Funds			
Deposit per Office records	\$ 29,132,644	\$ 20,590,486	\$ 24,147,463
Plus: Deposits in transit	53,086	88,252	99,612
Less: Deposits in transit end of year	<u>80,218</u>	<u>53,086</u>	<u>88,252</u>
 Deposits per Comptroller	 <u>\$ 29,105,512</u>	 <u>\$ 20,625,652</u>	 <u>\$ 24,158,823</u>

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT VARIATIONS
IN EXPENDITURES

The following are explanations for expenditures which differed by at least \$ 190,000 and by more than 20 percent from the previous year for the General Revenue Fund; \$ 116,000 and by more than 20 percent from the previous year for the Special Revenue Funds; and \$ 38,000 and by more than 20 percent from the previous year for the Fiduciary Funds.

<u>Fund, Account (if Applicable) and Explanation</u>	Fiscal Year		
	2006	2005	2004
General Revenue Fund 001			
State Employees Retirement System	\$ 2,286,889	\$ 4,523,709	\$ 2,466,982
<p>The increase of \$ 2,056,727, or 83% from fiscal year 2004 to fiscal year 2005 and the decrease of \$ 2,236,820, or 49% from fiscal year 2005 to fiscal year 2006 was due to rate changes and minor changes in personal service costs. The required State retirement rate fluctuated from 13.44% in fiscal year 2004 to 16.10% in fiscal year 2005 to 7.79% in fiscal year 2006. Additionally, in fiscal year 2004, the Office was instructed to suspend all GRF payments to the State Employees Retirement System due to the discovery of surplus funds by the Governor's Office of Management and Budget.</p>			
Illinois Equal Justice Foundation	2,000,000	-	-
<p>The increase of \$ 2,000,000, or 100% from fiscal year 2005 to fiscal year 2006 was due to a lump sum payout for the Illinois Equal Justice Foundation, previously paid by the Illinois Department of Human Services.</p>			
<i>Special Revenue Funds</i>			
Asbestos Abatement Fund 224			
Personal Services	855,208	639,654	702,491
<p>The increase of \$ 215,554, or 34% from fiscal year 2005 to fiscal year 2006 was due to an increase in employee headcount, primarily caused by a change in the use of the fund which allowed all environmental personnel to be covered by the fund.</p>			
Attorney General Court Order and Voluntary Compliance Payments Project Fund 542			
Expenditures	2,777,240	2,046,408	1,346,930
<p>The increase of \$ 699,478, or 52% from fiscal year 2004 to fiscal year 2005 and the increase of \$ 730,832, or 36% from fiscal year 2005 to fiscal year 2006 was due to an increase in employee headcount, primarily caused by an increase in Consumer staff paid from this fund at a time when the General Revenue Fund headcount was limited or otherwise being utilized.</p>			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT VARIATIONS
IN EXPENDITURES - CONTINUED

<u>Fund, Account (if Applicable) and Explanation</u>	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Attorney General Whistleblower Reward and Protection Fund 600			
Expenditures	\$ 912,932	\$ 61,343	\$ 24,671
<p>The increase of \$ 851,589 or 1388% from fiscal year 2005 to fiscal year 2006 was due to an increase in employee headcount, primarily caused by moving a large number of employees whose job duties related to law enforcement to this fund.</p>			
Tobacco Settlement Recovery Fund 733			
Expenditures	676,611	651,090	448,236
<p>The increase of \$ 202,854, or 45% from fiscal year 2004 to fiscal year 2005 was due to an inadequate appropriation to pay for personal services. In fiscal year 2004, these costs were paid by the General Revenue Fund.</p>			
State Projects and Court Order Distribution Fund 801			
Expenditures	2,619,962	3,205,002	1,131,788
<p>The increase of \$ 2,073,214, or 183% from fiscal year 2004 to fiscal year 2005 was due to a significant increase in personal services expenditures and increased spending on settlement payments in fiscal year 2005. The average headcount went from 10 in fiscal year 2004 to 20 in fiscal year 2005.</p>			
Attorney General Federal Grant Fund 988			
Expenditures	1,831,842	1,366,262	1,120,697
<p>The increase of \$ 245,565, or 22% from fiscal year 2004 to fiscal year 2005 and the increase of \$ 465,580, or 34% from fiscal year 2005 to fiscal year 2006 was due to increased spending on operations each year. This included increases in sub-grant payments, EDP expenditures, and refund to a grantor.</p>			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT VARIATIONS
IN RECEIPTS

The following are explanations for receipts which differed by at least \$ 190,000 and by more than 20 percent from the previous year for the General Revenue Fund; \$ 116,000 and by more than 20 percent from the previous year for the Special Revenue Funds; and \$ 38,000 and by more than 20 percent from the previous year for the Fiduciary Funds.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Special Revenue Funds</i>			
Asbestos Abatement Fund 224			
Asbestos Abatement Recoveries	\$ -	\$ 55,001	\$ 2,633,340
<p>The decrease of \$ 2,578,339, or 98%, from fiscal year 2004 to fiscal year 2005 was due primarily to additional dollars in settled cases in fiscal year 2004 in the amount of \$ 2.2 million, \$ 100,550, and \$ 217,810.</p>			
Attorney General Court Ordered and Voluntary Compliance Payments Project Fund 542			
Damages awarded the state pursuant to civil suits	4,739,132	1,727,290	1,179,474
<p>The increase of \$ 547,816, or 46%, from fiscal year 2004 to fiscal year 2005 was due primarily to additional dollars in a settled case in the amount of \$ 502,500. The increase of \$ 3,011,842 or 174%, from fiscal year 2005 to fiscal year 2006 was due mainly to additional dollars in settled cases in the amounts of \$ 1,450,000, \$ 1,000,000, \$ 260,000, and \$ 350,000.</p>			
Illinois Charity Bureau Fund 549			
Licenses, fees or registrations	1,171,680	1,193,650	927,765
<p>The increase of \$ 265,885, or 29%, from fiscal year 2004 to fiscal year 2005 was due to aggressively pursuing license fees and registrations on entities that failed to renew or register.</p>			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT VARIATIONS
IN RECEIPTS - CONTINUED

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Attorney General Whistleblower Reward and Protection Fund 600			
Whistleblower awards	\$ 2,373,803	\$ 1,501,274	\$ 1,715,006
The increase of \$ 872,529 or 58%, from fiscal year 2005 to fiscal year 2006 was due to the change in number and/or amount of settled cases.			
State Project and Court Order Distribution Fund 801			
Court and Antitrust Distribution Received	2,246,601	1,271,819	3,075,102
The decrease of \$ 1,803,283, or 59%, from fiscal year 2004 to fiscal year 2005 was due primarily to a \$ 1,463,881 and a \$ 349,106 settlement in fiscal year 2004. The increase of \$ 974,782, or 77%, from fiscal year 2005 to fiscal year 2006 was due to a \$ 1.86 million settlement in fiscal year 2006.			
Court Distributions/Charitable Trust	24,800	873,000	43,403
The increase of \$ 829,597, or 1,911%, from fiscal year 2004 to fiscal year 2005 and the decrease of \$ 848,200 or 97%, from fiscal year 2005 to fiscal year 2006 was due to a \$ 750,000 settlement received in fiscal year 2005.			
Court Distribution/Environment	607,993	838,995	1,295,435
The decrease of \$ 456,440, or 35%, from fiscal year 2004 to fiscal year 2005 was due to a \$ 1,000,000 settlement in fiscal year 2004. The decrease of \$ 231,002 or 28%, from fiscal year 2005 to fiscal year 2006 was due to a \$ 350,000 settlement received in fiscal year 2005.			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT VARIATIONS
IN RECEIPTS - CONTINUED

<u>Fund, Account (if Applicable) and Explanation</u>	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
State Project and Court Order Distribution			
Fund 801 - Continued			
Grants from EPA Trust Fund Commission The increase of \$ 548,750, or 78%, from fiscal year 2004 to fiscal year 2005 was due to an increased EPA grant award in fiscal year 2005. The decrease of \$ 248,750 or 20%, from fiscal year 2005 to fiscal year 2006 was due to a decreased EPA grant award in fiscal year 2006.	\$ 1,000,000	\$ 1,248,750	\$ 700,000
Traffic/Criminal Conviction Surcharge The decrease of \$ 200,000, or 100%, from fiscal year 2004 to fiscal year 2005 was due to reduced grant proceeds in fiscal year 2005 from the Law Enforcement Trainings Standards Board. Only \$ 82,000 of the grant was spent in fiscal year 2004, reducing the need for grant money in fiscal year 2005.	43,742	-	200,000
 <i><u>Fiduciary Funds</u></i>			
State Whistleblower Reward and Protection Fund 703			
Awards The increase of \$ 4,510,633, or 46%, from fiscal year 2005 to fiscal year 2006 was due to the change in number and/or amount of settled cases.	14,231,717	9,721,084	10,290,040

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT VARIATIONS
IN RECEIPTS - CONTINUED

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Attorney General Federal Grant Fund 988			
Department of Justice	\$ 714,033	\$ 261,563	\$ 287,189
The increase of \$ 452,470, or 173%, from fiscal year 2005 to fiscal year 2006 was due to an increase in qualifying federal reimbursable expenditures.			
Health and Human Services	993,446	863,852	702,195
The increase of \$ 161,657, or 23%, from fiscal year 2004 to fiscal year 2005 was due to an increase in qualifying reimbursable Medicaid Fraud expenditures.			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2006

Expenditure Item	Fund	Total Expenditures	Lapse Period Expenditures	Percent	Explanation of Significant Lapse Period Expenditures
Printing	001	\$ 165,793	\$ 52,046	31%	Lapse period spending was due to three specialty print orders (order of protection short forms, open meeting booklets, and brochures for the state fair and other events) ordered prior to June 30, totaling \$ 37,002 and due to the replenishment of paper supplies at the Chicago and Springfield locations.
Equipment	001	235,170	118,490	50%	Lapse period spending was due to the purchase of two postage machines, four copiers, panels for an office build-out, and subscriptions, all which were ordered by June 30.
Telecommunications	001	572,674	145,051	25%	Lapse period spending was due having to pay four telecommunications bills during lapse period, as a result of late receipt of the bills.
Travel	224	7,673	1,576	21%	Lapse period spending was due to travel expenses incurred late in the fiscal year.
Statewide Grand Jury Prosecution	525	8,464	3,175	38%	Lapse period spending was due to costs incurred that were associated with the Sangamon County statewide grand jury from April through June.

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING - CONTINUED
For the Year Ended June 30, 2005

Expenditure Item	Fund	Total Expenditures	Lapse Period Expenditures	Percent	Explanation of Significant Lapse Period Expenditures
Printing	001	\$ 111,197	\$ 22,289	20%	Lapse period spending was due to the reprint of the meth prosecution manual, totaling \$ 11,250 and paper orders in June, totaling \$ 7,266. The process to purchase these items began earlier in the fiscal year.
Equipment	001	384,745	276,981	72%	Lapse period spending was due to the purchase of a new full system copier, costing \$ 177,390, three vehicles, two small copiers, and numerous other office products. The process to purchase these items began earlier in the fiscal year.
Electronic data processing	001	1,766,948	602,050	34%	Lapse period spending was due to replacing computers and printers, adding servers in order to file cases electronically, and the costs of disaster recovery improvements. The process to purchase these items began earlier in the fiscal year.
Telecommunications	001	531,018	128,296	24%	Lapse period spending was due to having to pay three telecommunications bills during lapse period, as a result of late receipt of the bills.
Operation of auto equipment	001	134,230	28,643	21%	Lapse period spending was due to payments on invoices received late in the fiscal year for vehicle repairs and maintenance.
Criminal prosecution expenses	525	4,909	1,867	38%	Lapse period spending was due to costs incurred that were associated with the Sangamon County statewide grand jury from April through June.

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES

For the Two Years Ended June 30, 2006

The significant account balances for the Office of the Attorney General include Cash on Deposit with the Treasurer, Accounts Payable, and Locally Held Funds.

The Locally Held Funds (non-treasury held funds) represent funds collected for and disbursed from the Consumer Trust Fund 1106, Special Advance Fund 1108, and petty cash funds. Amounts payable to different consumer groups resulting from litigation are held in the Consumer Trust Fund. The Special Advance Fund is used for instances where items must be purchased or paid for immediately. Examples of these expenditures would be when an investigator purchases evidence, court fees that must be paid up front, or witness fees that must be paid up front. The Special Advance Fund is used in the same manner as the petty cash funds. As amounts are expended from the fund, the fund is reimbursed through the Comptroller. The petty cash funds are used when items must be paid for or purchased immediately. These are imprest funds of the Treasury held funds.

Included on pages 49 through 51 are explanations for significant variations in the significant account balances.

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT
ACCOUNT BALANCES - CONTINUED

The following are explanations for cash balances, accounts payable, and local funds, which differed by at least \$ 190,000 and by more than 20 percent from the previous year for the General Revenue Fund; \$ 116,000 and by more than 20 percent from the previous year for the Special Revenue Funds; and \$38,000 and by more than 20 percent from the previous year for the Fiduciary Funds.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
	(in thousands)		
<u>General Revenue Fund</u>			
General Revenue Fund 001			
Cash on Deposit with the Treasurer	\$ 487	\$ 10	\$ 28
The increase of \$ 477,000, or 4770%, from fiscal year 2005 to fiscal year 2006 was due primarily to the timing of transfers from Fund 703 to the General Revenue Fund.			
Accounts Payable	444	657	583
The decrease of \$ 213,000, or 32%, from fiscal year 2005 to fiscal year 2006 was due to the timing of the receipt of purchased goods around June 30, 2006.			
<u>Special Revenue Funds</u>			
Attorney General Court Ordered and Voluntary Compliance Payments Project Fund 542			
Cash on Deposit with the Treasurer	6,572	4,572	4,926
The increase of \$ 2,000,000, or 44%, from fiscal year 2005 to fiscal year 2006 was due primarily to the settlement of large cases in fiscal year 2006, including a \$ 1,000,000 case and a \$1,450,000 case.			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT
ACCOUNT BALANCES - CONTINUED

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
	(in thousands)		
Illinois Charity Bureau Fund 549			
Cash on Deposit with the Treasurer	\$ 1,580	\$ 1,350	\$ 875
<p>The increase of \$ 475,000, or 54%, from fiscal year 2004 to fiscal year 2005 was due to aggressively pursuing license fees and registrations which increased the receipts without a significant rise in fund expenditures.</p>			
Attorney General Whistleblower Reward and Protection Fund 600			
Cash on Deposit with the Treasurer	4,816	3,368	1,800
<p>The increase of \$ 1,448,000, or 43%, from fiscal year 2005 to fiscal year 2006, and the increase of \$ 1,568,000, or 87%, were due to increases in Whistleblower settlement case activity.</p>			
State Projects and Court Order Distribution Fund 801			
Accounts Payable	15	145	3
<p>The increase of \$ 142,000, or 4733%, from fiscal year 2004 to fiscal year 2005, and the decrease of \$ 130,000, or 90%, from fiscal year 2005 to 2006, were due to a \$ 120,000 accounts payable in fiscal year 2005 relating to a lapse period restitution payment.</p>			

State of Illinois
Office of the Attorney General

ANALYSIS OF SIGNIFICANT
ACCOUNT BALANCES - CONTINUED

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
	(in thousands)		
Attorney General's Grant Fund 988			
Accounts Payable	130	150	-
<p>The increase of \$ 150,000, from fiscal year 2004 to fiscal year 2005, was due to reimbursements due relating to the Enhanced Domestic Violence Prosecutions sub grants which began in fiscal year 2005.</p>			
 <i><u>Fiduciary Funds</u></i>			
Consumer Trust Fund 1106			
Cash on Deposit	89	86	187
<p>The decrease of \$ 101,000, or 54%, from fiscal year 2004 to fiscal year 2005, was due to restitution money held for disbursement on June 30, 2004, and disbursed during fiscal year 2005.</p>			

State of Illinois
Office of the Attorney General

ANALYSIS OF ACCOUNTS RECEIVABLE

For the Two Years Ended June 20, 2006

The Office of the Attorney General (Office) collects monies for the use of the State as well as monies to be used by the Office. These receivables may be received by the Office as the result of judicial awards derived from civil suits filed on behalf of the State; fines imposed upon defendants in legal actions; negotiated settlement of claims by the State; recovery of illegal, improper or erroneous expenditures of State funds; recovery of investigative costs; franchise fees; expense recoveries through the sale of photocopies; fees from charitable organizations and professional fund raisers; and similar or related sources.

State of Illinois
Office of the Attorney General

ANALYSIS OF ACCOUNTS RECEIVABLE - CONTINUED

June 30, 2006
(in thousands)

Fund Name	Current Receivables	Aged Accounts Receivable					Over 1 Year	Total Receivables	Allowance for Doubtful Accounts
		1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year	1 Year			
<u>Balances at June 30, 2006</u>									
General Revenue Fund 001	\$ 678	\$ 96	\$ 164	\$ 99	\$ 31	\$ 2,109	\$ 3,177	\$ 2,109	
Elderly Victims Fund 541	-	-	10	40	-	-	50	-	
Attorney General Court Order and Voluntary Compliance Payments Project Fund 542	327	3	6	8	1	42	387	42	
Illinois Charity Bureau Fund 549	-	-	1	-	-	12	13	12	
State Whistleblower Reward and Protection Fund 703	718	-	-	-	-	-	718	-	
State Projects and Court Order Distribution Fund 801	21	-	-	-	-	413	434	413	
Violent Crimes Victims Assistance Fund 929	-	-	-	-	-	5	5	5	
Consumer Trust Fund 1106	494	9	172	369	51	2,174	3,269	2,174	
Total	\$ 2,238	\$ 108	\$ 353	\$ 516	\$ 83	\$ 4,755	\$ 8,053	\$ 4,755	

Note: Receivables are collected by the Office of the Attorney General. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

State of Illinois
Office of the Attorney General

ANALYSIS OF ACCOUNTS RECEIVABLE - CONTINUED

June 30, 2005
(in thousands)

Fund Name	Current Receivables	Aged Accounts Receivable					Total Receivables	Allowance for Doubtful Accounts
		1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year		
<u>Balances at June 30, 2005</u>								
General Revenue Fund 001	\$ 84	\$ 6	\$ 1,254	\$ 2	\$ 21	\$ 2,201	\$ 2,201	
Attorney General Court Order and Voluntary Compliance Payments Project Fund 542	281	2	9	53	2	89	89	
State Whistleblower Reward and Protection Fund 703	21	-	-	-	-	-	-	
State Projects and Court Order Distribution Fund 801	174	-	-	304	-	160	160	
Violent Crimes Victims Assistance Fund 929	-	-	-	-	5	-	-	
Consumer Trust Fund 1106	254	6	667	46	151	1,809	1,809	
Total	\$ 814	\$ 14	\$ 1,930	\$ 405	\$ 179	\$ 4,259	\$ 4,259	

Note: Receivables are collected by the Office of the Attorney General. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

State of Illinois
Office of the Attorney General

ANALYSIS OF ACCOUNTS RECEIVABLE - CONTINUED

June 30, 2004
(in thousands)

Fund Name	Current Receivables	Aged Accounts Receivable				181 Days - 1 Year	Over 1 Year	Total Receivables	Allowance for Doubtful Accounts
		1 - 30 Days	31 - 90 Days	91 - 180 Days					
<u>Balances at June 30, 2004</u>									
General Revenue Fund 001	\$ 96	\$ 1	\$ 2	\$ 38	\$ 87	\$ 887	\$ 1,111	\$ 887	
Attorney General Court Order and Voluntary Compliance Payments	376	2	3	2	-	60	443	60	
Project Fund 542	70	-	-	-	-	-	70	-	
Illinois Charity Bureau Fund 549									
State Projects and Court Order Distribution Fund 801	302	-	-	-	2	159	463	159	
Consumer Trust Fund 1106	401	8	13	84	127	1,445	2,078	1,445	
Total	\$ 1,245	\$ 11	\$ 18	\$ 124	\$ 216	\$ 2,551	\$ 4,165	\$ 2,551	

Note: Receivables are collected by the Office of the Attorney General. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

State of Illinois
Office of the Attorney General

SCHEDULE OF INDIRECT COSTS REIMBURSEMENTS

For the Two Years Ended June 30, 2006

According to Attachment A to Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments", rates can be established for use by the agencies in allocating indirect costs to federal programs. The grants awarded to the Office of the Attorney General do not have any indirect cost components and are program specific, covering all costs of the program. There were no indirect costs to seek reimbursement for.

State of Illinois
Office of the Attorney General

AGENCY FUNCTIONS AND PLANNING PROGRAM

For the Two Years Ended June 30, 2006

The Attorney General is Illinois' chief legal officer and is responsible for protecting the public interest of the state and its residents. As an advocate on behalf of state government and in the interest of the public, the Attorney General works to protect consumers, help crime victims, safeguard our communities, advocate for older citizens, preserve the environment, ensure an open and honest government, and defend the rights of the citizens of Illinois. In addition, the Attorney General works with the Legislature to strengthen the law to better protect Illinois residents.

During the examination period, the Attorney General was The Honorable Lisa Madigan, sworn into office January 13, 2003.

The main locations of the Office are located at 100 West Randolph, Chicago, Illinois 60601, 500 South Second Street, Springfield, Illinois 62706, and 1001 East Main Street, Carbondale, Illinois 62901. Office personnel in Chicago are located on the 3rd, 11th, 12th and 13th floors of the James R. Thompson Center and the 20th floor of 188 West Randolph. There are four regional offices and two satellite offices located throughout the State of Illinois.

Office Functions

Functionally, the activities of the Office are divided into three areas: administrative programs, legal and service programs, and policy and legislative affairs. The administrative programs provide the structure, framework and support necessary for the efficient and effective delivery of legal and service programs. The legal and service programs represent those end results services, which are the reason for the existence of the Office. The policy and legislative affairs area provides the Office's policy support and legislative assistance.

State of Illinois
Office of the Attorney General

AGENCY FUNCTIONS AND PLANNING PROGRAM - CONTINUED

For the Two Years Ended June 30, 2006

Regional Offices

The Office currently has four regional office locations and two satellite office locations. Each office has at least one attorney and a legal secretary. The offices, as well as providing assistance to attorneys in Springfield and Chicago, work with citizens to assist them in the areas of consumer and senior citizen problems, disability and veteran's problems, opinions and criminal violence work. The offices are also involved in public education through an outreach program designed to educate the public on the Agency's functions and services.

Quincy

Urbana

Rockford

Metro-East (Belleville)

The two satellite offices are located in Chicago-West and Chicago-South.

Advisory Groups

Following is a listing of Advisory Councils/Commissions providing assistance to the Office:

Violent Crime Victims Advisory Commission
(725 ILCS 240/4)

Franchise Advisory Board
(815 ILCS 705/21)

Charitable Advisory Council
(225 ILCS 460/23)

Crime Victim and Witness
Notification Advisory Commission
(725 ILCS 120/8.5(g))

Management Structure

The Office management structure consists of the Attorney General and a Chief of Staff who is responsible for the Office oversight. Reporting to the Chief of Staff is the Chief Deputy Attorney General who is responsible for all of the legal functions of the Office and, a Deputy Chief of Staff who is responsible for all administrative functions of the Office. The Chief of Staff is responsible for the policy and legislative affairs function of the Office. There are three Deputy Attorney Generals and a Solicitor General who supervise divisions that are further divided into bureaus.

State of Illinois
Office of the Attorney General

AGENCY FUNCTIONS AND PLANNING PROGRAM - CONTINUED

For the Two Years Ended June 30, 2006

Relationship with the Illinois Violence Prevention Authority and the Sex Offender Management Board

According to statute, the Attorney General and the Director of the Illinois Department of Public Health serve as the co-chairs of the Illinois Violence Prevention Authority (IVPA), a separate State agency. Each organizational unit provides the IVPA with in-kind functional support to assure efficient and effective operation of the Authority. The Office of the Attorney General provides IVPA with support of administrative functions including purchasing and payroll while Illinois Department of Public Health (IDPH) provides office space, equipment and other similar assistance. In addition, the Office provides all administrative support to the Sex Offender Management Board (SOMB), a separate State agency chaired by a representative of the Office. SOMB has no employees and relies upon the Office for in-kind support of daily operations, including voucher processing, accounting, and office space.

Office Planning Program

According to management, the Office's planning program is a four-step process, which includes the following:

I. Establishing Agency Goals and Objectives

On an annual and ongoing basis, the Attorney General and senior management determine organizational goals and objectives and they are prioritized according to the duties of the office and the current external environment. The establishment of organizational goals and objectives is primarily influenced through the development of new policy proposals, legislative initiatives, and programmatic changes from senior staff and outside influences. These goals and objectives are prioritized based on staffing levels and budgetary constraints. Upon review and approval by the Attorney General and the Chief of Staff, these goals, objectives and policy initiatives are communicated to senior staff and incorporated into the Office's annual plan.

II. Budgeting for Office Goals and Objectives

The Office's annual budget request is based on goals and objectives approved by the Attorney General. The primary year appropriations and spending are reviewed by senior staff to determine what factors, including programmatic changes and new initiatives, may have a financial impact on the Budget Request. For each of these factors an estimated cost is determined by Fiscal Affairs.

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Broken down by fund and appropriation line, the cost of current operations and new initiatives is projected by Fiscal Affairs. These costs, along with potential budget factors, are reviewed by senior staff to develop a Budget Request based on the Office's goals and objectives. The resulting recommendation is forwarded to the Chief of Staff and the Attorney General for approval.

The Budget Request is submitted to the Governor's Office of Management and Budget for inclusion in the Governor's annual budget book. An appropriation bill containing these figures is given to the General Assembly for introduction. Once the appropriation bill is approved by the General Assembly and signed by the Governor, the final allocations by fund and appropriation line are provided to senior management.

III. Accomplishing Office Goals and Objectives

Office goals and objectives are generally accomplished through three types of activities: litigation, legislation and policy initiatives and program development. Each of these areas interacts with one another and this interaction may impact the direction and implementation of the Office's goals and objectives.

- A. **Litigation** - The Office of the Attorney General achieves its stated goals and objectives of enforcement of state statute(s) as well as further definition(s) of public policy through civil and criminal litigation.
- B. **Legislation** - The Office of the Attorney General sets an annual legislative agenda to modify existing laws and/or create new laws that advance the implementation of the Office's goals and objectives and accomplish the mandates of the Office. Additionally, the legislative process provides an opportunity for the Office to respond to proposals within the General Assembly that may have an adverse impact on the goals and objectives of the Attorney General.
- C. **Policy Initiatives and Program Development** - The Office of the Attorney General develops new policy initiatives and programs through research, review and assessment of current policies and programs and responses to public issues.

IV. Monitoring the Status of Office Goals and Objectives

Throughout the year, senior staff from the Office of the Attorney General monitor the status of the Office's goals and objectives through feedback from staff and the public and by gathering and synthesizing data that reflects the progress of new policy initiatives. Management staff meetings also play an integral part of the monitoring activity through a vertical communication process. Daily meetings are conducted via

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teleconference between senior staff in Chicago and Springfield. Additionally, the Deputy Chief of Staff, Deputy Attorneys General and Solicitor General hold regular meetings with their staff to determine the progress of the Office's goals and objectives and to discuss pertinent operational matters.

Auditor's Evaluation of the Planning Process

The above description of the Office's four-part planning program is based solely on information furnished by management of the Office. Through observations made throughout the audit, it appears that the Office has established an adequate formal planning function.

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AVERAGE NUMBER OF EMPLOYEES

Years ended June 30, 2006, 2005, and 2004

The following schedule is presented from Office records and presents the average number of employees on a full-time equivalent basis for the fiscal years ended June 30, 2006, 2005, and 2004.

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Attorney General:	1	1	1
Assistant to Attorney General	5	7	8
Senior Counsel to Attorney General	2	-	-
Office of the Inspector General	1	1	-
Constituent Services	2	2	2
Sub-Total	<u>11</u>	<u>11</u>	<u>11</u>
Chief of Staff:*	2	2	2
Internal Audit	3	2	1
Press Office	4	4	4
Legislative Affairs	4	4	3
Program Development/Strategic Comm/Policy	33	29	23
Sub-Total	<u>46</u>	<u>41</u>	<u>33</u>
Deputy Chief of Staff-Administration:*	2	2	2
Fiscal Affairs	3	3	2
Accounting	11	11	11
Human Resources	7	8	9
Support Services	8	8	9
Citizen and Intake Referral Center	11	11	11
Office Services	30	31	32
Information Technology	16	15	13
Library Services	2	2	3
Budget/Fiscal	5	5	5
Sub-Total	<u>95</u>	<u>96</u>	<u>97</u>
Chief Deputy Attorney General:*	2	2	2
Attorney Recruitment and Professional Development	2	1	-
Medical Director	1	1	-
Sub-Total	<u>5</u>	<u>4</u>	<u>2</u>

* Position includes administrative assistant.

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AVERAGE NUMBER OF EMPLOYEES - CONTINUED

Years ended June 30, 2006, 2005, and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Deputy Attorney General-Civil Litigation:*	2	2	2
Government Representation	2	2	1
General Law	102	98	91
Worker's Compensation**	19	19	17
Revenue Litigation	28	28	29
Consumer Protection	1	1	2
Consumer Fraud	60	53	48
Franchise	6	6	8
Health Care Fraud	12	11	10
Antitrust	5	3	4
Charitable Trust	26	24	20
Chicago Intake Office	4	3	2
Public Interest	2	2	2
Public Utilities	6	4	4
Civil Rights	3	3	2
Disability Rights	10	6	7
Veterans Rights	1	1	1
Environmental/Asbestos Litigation	3	3	1
Asbestos Litigation	7	7	10
Environmental Law	31	30	28
Special Litigation	15	12	8
Consumer Utilities Unit	1	1	1
Public Access and Opinions	10	11	8
Freedom of Information Act	2	1	1
Land Acquisition	1	-	-
Complex Litigation	1	1	-
Regional Counsel	1	1	1
Champaign Regional Office	3	3	1
Metro East Regional Office	4	3	4
Quincy Regional Office	2	1	2
Rockford Regional Office	2	2	1
Carbondale Regional Office	3	3	3
Sub-Total	<u>375</u>	<u>345</u>	<u>319</u>

** In the 2004 report, this unit was called "Industrial Commission".

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AVERAGE NUMBER OF EMPLOYEES - CONTINUED

Years ended June 30, 2006, 2005, and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Solicitor General:	1	1	1
Deputy Solicitor General	1	-	-
Civil Appeals	28	29	29
Criminal Appeals	22	21	18
Special Appeals Unit	-	-	1
Sub-Total	<u>52</u>	<u>51</u>	<u>49</u>
Child Support Enforcement:	<u>1</u>	<u>1</u>	<u>1</u>
Sub-Total	1	1	1
Deputy Attorney General-Criminal Justice:	1	1	2
Crime Victim Services	5	5	4
Crime Victim Comp	25	26	29
Violent Crimes Victim Assistance	7	8	8
Statewide Victim Witness	1	1	1
Criminal Enforcement	2	2	2
Special Prosecutions	4	3	2
Gang Training/Trial Assistance	-	-	1
Statewide Grand Jury	6	6	6
Nuisance Abatement	-	1	1
Strategic Investigation Response Team	1	3	3
Environmental Crimes	4	3	3
Women, Infants and Children	-	-	1
Criminal Prosecutions	16	14	11
Sexually Violent Persons	8	8	10
Investigations	21	21	23
Financial Crimes	4	3	3
Medicaid Fraud	10	10	9
High Tech Crimes	8	8	8
Sub-Total	<u>123</u>	<u>123</u>	<u>127</u>
Office Totals	<u>708</u>	<u>672</u>	<u>639</u>

Note: Employee groupings are based on organizational structure as of June 30, 2006.