

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2016

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

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

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**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

AGENCY OFFICIALS

Comptroller (December 5, 2016 to present)	Susana A. Mendoza
Comptroller (January 12, 2015 to December 4, 2016)	Leslie Geissler Munger
Comptroller (December 19, 2014 to January 11, 2015)	Jerome Stermer
Comptroller (through December 10, 2014)	Judy Baar Topinka
Assistant Comptroller - Operations and Information Technology (July 1, 2015 to present)	Marvin Becker
Assistant Comptroller - Operations and Information Technology (through May 31, 2015)	Steven Valasek
Assistant Comptroller - Fiscal Policy and Budget (December 5, 2016 to present)	Kevin Schoeben
Assistant Comptroller - Fiscal Policy and Budget (January 20, 2015 to December 2, 2016)	Joshua Potts
Assistant Comptroller - Fiscal Policy and Information Technology (through January 19, 2015)	Markus Veile
Legal Counsel (December 5, 2016 to present)	John Gay
Chief Legal Counsel (through December 2, 2016)	Alissa Camp
Director of Internal Audit	Tracy Allen
Chief of Staff (February 13, 2015 to December 2, 2016)	Bradley Hahn
Chief of Staff (through February 13, 2015)	Nancy Kimme
Deputy Chief of Staff - External Affairs (February 13, 2015 to December 2, 2016)	Phillip Rodriguez
Deputy Chief of Staff – Programs (through June 30, 2015)	Cory Jobe

Agency offices are located at:

James R. Thompson Center
100 W. Randolph, Suite 15 - 500
Chicago, IL 60601

Land of Lincoln Building
325 West Adams Street
Springfield, IL 62704

Capitol Building
401 South Second Street, Room 201
Springfield, IL 62706



OFFICE OF THE COMPTROLLER
STATE OF ILLINOIS

Susana A. Mendoza
COMPTROLLER

MANAGEMENT ASSERTION LETTER

April 25, 2017

CliftonLarsonAllen LLP
301 S.W. Adams, Suite 1000
Peoria, IL 61602

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 Illinois Office of the Comptroller- Nonfiscal Officer Responsibilities. 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities' compliance with the following assertions during the two-year period ended June 30, 2016. Based on this evaluation, we assert that during the years ended June 30, 2015 and June 30, 2016, the Office has materially complied with the assertions below.

- A. The Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities on behalf of the State or held in trust by the Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

Illinois Office of the Comptroller

SIGNED ORIGINAL ON FILE

Marvin Becker, Assistant Comptroller,
Operations and Information Technology

SIGNED ORIGINAL ON FILE

Sara Wooley, Legal Counsel

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

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	2	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2016-001	9	Inadequate Controls over Property and Equipment	Noncompliance and significant deficiency
2016-002	11	Payments to Employees in Excess of Authorized Amounts	Noncompliance and significant deficiency

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on April 20, 2017. Attending were:

Office of the Comptroller:

Marvin Becker	Assistant Comptroller - Operations and Information Technology
Tracy Allen	Chief Internal Auditor
John Gay	Legal Counsel
Lauren Peters	Senior Strategist
Kevin Schoeben	Assistant Comptroller
Whitney Rosen	Legal Counsel
Rick Cornell	Advisor

Office of the Auditor General:

Peggy Hartson	Audit Manager
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CliftonLarsonAllen LLP:

Mike Hillary	Principal
Reddy Bommareddi	Director

The responses to the recommendations were provided by Marvin Becker in an email dated April 25, 2017.

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities’ 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, 2016. The management of the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities’ compliance based on our examination.

- A. The State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities on behalf of the State or held in trust by the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities' compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance with specified requirements.

In our opinion, the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2016. 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 2016-001 and 2016-002.

Internal Control

Management of the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' 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 State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' 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 2016-001 and 2016-002 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 State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' 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, 2016 and June 30, 2015 in Schedules 1 through 11 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, 2016 and June 30, 2015 accompanying supplementary information in Schedules 1 through 11. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2014 accompanying supplementary information in Schedules 3, 4, 5, 8, and 9 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 the Office of the Comptroller's management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Signature on file

Peoria, Illinois
April 25, 2017

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2016**

FINDING 2016-001 - *Inadequate Controls over Property and Equipment*

The Illinois Office of the Comptroller (Office) did not exercise adequate controls over its property and equipment.

During testing, the auditors noted the following:

- Three of 50 (6%) items tested, totaling \$39,443, selected from the property listing were unable to be located. Documentation later provided showed two items, totaling \$39,330, were sent to the Department of Central Management Services as surplus property, but were still listed as assets on the property control system.
- Two vouchers tested, consisting of four televisions totaling \$1,396, and two chairs, two sofas, and three tables, totaling \$2,000, were made without purchase requisitions. Office procedures require all property purchases to be initiated with a purchase order or requisition in their software system in order to capture all required information and approvals.
- For one of 7 (14%) asset deletions tested, totaling \$1,290, the Office did not retain supporting documentation.

The State Property Control Act (30 ILCS 605/4) requires responsible officers at each State Agency to be accountable for the supervision, control and inventory of property under their jurisdiction to ensure proper accounting and safeguarding of assets.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system or systems of internal fiscal and administrative controls to provide assurance that: (1) resources are utilized effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

Office officials stated the employees were not aware of the procedures or failed to follow current procedures which caused lack of proper documentation and untimely updates to records noted above.

Failure to exercise adequate control over equipment increases the likelihood of inaccurate property records and the potential for fraud and possible loss or theft of State property. (Finding Code No. 2016-001)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2016**

RECOMMENDATION

We recommend the Office ensure its equipment records are accurately maintained and updated as required. We also recommend the Office ensure its employees follow the existing policies and procedures to ensure all required documentation is properly completed and maintained.

OFFICE RESPONSE

We agree. In addition to exceptions cited in the auditor's report, current management identified other circumstances from July 1, 2016 to December 5, 2016 where the prior administration had failed to follow existing policies and procedures and/or did not adhere to best business practices.

Strong internal controls over the procurement process and property management are essential elements of effective utilization and administration of state resources. The office will reassess existing procedures with the objective of strengthening internal controls and ensure staff members employed by this administration are aware of the importance of adherence to existing, appropriate procurement procedures.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2016**

FINDING 2016-002 – *Payments to Employees in Excess of Authorized Amounts*

The Illinois Office of the Comptroller (Office) made payments to employees in excess of the amount authorized by its written policies, personnel rules, and State statute.

During our testing, we noted the following:

- The Office extended offers to its employees to receive cash compensation on four separate occasions during the engagement period for unused benefit time (sick, vacation, personal, and compensatory): for up to three days in September 2014, up to five days in each of two separate instances in December 2014, and up to three days in June 2015. The amount paid totaled \$436,118 for 148 employees.

The State Finance Act (30 ILCS 105/14a) states “unless otherwise provided for in a collective bargaining agreement entered into under the Illinois Educational Labor Relations Act, upon the retirement or resignation of a State employee from State service, his or her accrued vacation, overtime, and qualifying sick leave shall be payable to the employee in a single lump sum payment. However, if the employee returns to employment in any capacity with the same agency or department within 30 days of the termination of his or her previous State employment, the employee must, as a condition of his or her new State employment, repay the lump sum amount within 30 days.....” Additionally, the Office of the Comptroller’s Employee Handbook, Employment Information, Time and Attendance, p. 34 states “employees are not entitled to payment for unused personal time.” Further, the Code (80 Ill. Adm. Code 500.360) requires overtime pay to be liquidated within 45 days of accumulation.

Office officials noted the collective bargaining agreements in place during the engagement period allowed for union employees to request, between September 1, 2014 and October 1, 2014, to be paid for unused vacation, personal, sick, or compensatory days of that same calendar year. It further stated a maximum of five days may be paid out and employees must have five remaining days of benefit time, and the Labor Relations Act (5 ILCS 315/15(a) requires the provisions of a collective bargaining agreement to prevail in case of a conflict between it and provisions of any other law. Furthermore, Office officials stated management discretion was exercised to extend the offers in both December 2014 and June 2015 and include all its employees, regardless of union membership, as an incentive for hard work and to try to curb employee turnover. In addition, they stated the liquidation of benefit time decreases the Office’s overall liability for compensated absences.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2016**

- During testing of lump sum payments for benefit time to employees who separated, we noted five employees tested were able to carry forward vacation amounts in excess of the amount allowed. The employees received cash payments totaling \$55,977 for 881 hours of accrued vacation in excess of the established maximum carryover of two years. In addition, two of the employees retired and made contributions to establish service credit in excess of the maximum carryover allowed by 7 and 49 days, respectively.

The Illinois Administrative Code, Comptroller Personnel Rules, (Code) (80 Ill. Adm. Code 500.340) states “vacation time shall not be accumulated for more than 24 months after the end of the calendar year in which it is earned.” The Office of the Comptroller’s Employee Handbook, Employment Information, Time and Attendance, p. 37 states, “effective December 31, 2000, employees may accumulate vacation without limitation except that all accumulated time in excess of two years will be forfeited and unpaid upon departure from employment from the Office for any reason.” For one of the five employees noted, the Office provided a memo, dated January 18, 2011, that approved an exception to this policy and stated the employee would be paid for all accumulated vacation time, including any accumulated vacation time in excess of two years. No such memos were provided in the other four instances noted.

- During testing of lump sum payments to employees who separated, we noted the Office compensated one employee tested for 35 hours of personal time totaling \$2,993. In addition, two employees were paid for 41 hours of compensatory time totaling \$1,931. The Office of the Comptroller’s Employee Handbook, Employment Information, Time and Attendance, p. 34 states “employees are not entitled to payment for unused personal time.” The Code (80 Ill. Adm. Code 500.360) requires overtime pay to be liquidated within 45 days of accumulation.

Office officials noted the lump sum payments were made in accordance with the Code (80 Ill. Adm. Code 500.480) which states the Comptroller’s Director of Personnel “shall determine the proper interpretation and application of each Rule of the Department of Personnel. The decision of the Director as to the proper interpretation or application of any such rule shall be final and binding upon all departments and employees affected thereby unless or until modified or reversed by the Commission or the courts. All departments and employees shall comply with the Director’s decision in the absence of a written opinion of the Attorney General or a written directive of the Commission declaring the Director’s decision to be unlawful.” With that authority, Comptroller officials stated exceptions in the above cases were approved by the appropriate management.

Payments of unused benefit time to current employees and compensating separated employees for benefit time in excess of the amounts allowed by rule or policy resulted in noncompliance with the State Finance Act, the Illinois Administrative Code (Personnel Rules), and the Comptroller’s Employee Handbook. (Finding Code No. 2016-002)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2016**

RECOMMENDATION

We recommend the Office ensure all its payments for personal services comply with the provisions of all laws, rules, and written policies and retain appropriate documentation of its personnel decisions.

OFFICE RESPONSE

We agree and wish to ensure this is not a repeat finding in the next audit period. Although the IOC does maintain the right to establish, within existing law, its own personnel management and compensation policies as an independent constitutional office, it does believe that the reimbursements in question were excessive and their justification inadequately documented. These actions did not reflect what the current administration believes is good public policy.

As a part of reviewing the policies and procedures discussed above the current administration has noted other instances from July 1, 2016 to December 5, 2016 related to the human resource function (e.g. job audits) where adequate personnel management policies and procedures were not followed and appropriate controls were not exercised.

We are in the process of implementing stronger internal controls over the human resource function and establishing clear and consistent policies that will restrict and inhibit any future payouts for compensatory, sick, and personal time. The current administration is committed to ensuring appropriate personnel management procedures are followed and payouts for vacation, compensatory, sick and personal time are limited to circumstances allowed by existing statute or administrative code and all personnel transactions are appropriately approved and documented.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
CURRENT STATUS OF MANAGEMENT AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2016**

As part of the compliance examination of the Office of the Comptroller (Office) for the two years ended June 30, 2016, we followed up on the status of the following recommendations from the Illinois Office of the Auditor General's management audit of the State's Financial Reporting System (released February 2011). This is the third time follow up has been conducted. The follow up we conducted was only for those recommendations that have not been fully implemented by the Office. Of the remaining recommendations, one recommendation was directed to the Office and the other recommendation was directed to both the Office and the Governor's Office. Those recommendations, along with the current status of each, are presented below.

Recommendation #2 – Correcting Problems with the Financial Reporting System

The Governor's Office and the Office of the Comptroller should develop and implement a plan to correct the problems with the current financial reporting process and begin overhauling the State's financial reporting system. During this process, they should examine the results of our agency survey and obtain input from affected parties.

Status: Partially Implemented

The Office of the Comptroller (Office) has completed the rewrite of the WEDGE and CAFR system. Since then, the Office has continued to enhance the current features of the WEDGE and CAFR system and automate manual forms, where possible.

The Office continues to work with the Governor's Office, the Auditor General's Office, the Financial Reporting Standards Board, and agency GAAP coordinators to improve the timeliness, quality, and processing of financial reporting for the State.

Recommendation #5 – Reducing the Complexity of the State's Fund Structure

The Governor's Office and the Office of the Comptroller should work with the General Assembly to reduce the complexity of the State's fund structure.

Status: Partially Implemented

The Office has worked with the General Assembly to introduce legislation aimed at analyzing the current structure of the State's funds and will continue to provide technical advice in any efforts made to reduce the complexity of the State's fund structure.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

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:

- Schedules of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Schedule of State Officers' Salaries
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending
- Analysis of Accounts Receivable

- Analysis of Operations (Not Examined):

- Office Functions and Planning Program (Not Examined)
- Budget Impasse Disclosures (Not Examined)
- Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
- Interest Costs on Fiscal Year 2016 Invoices (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (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, 2015 and June 30, 2016 in Schedules 1 through 11. However, the accountants do not express an opinion on the supplementary information. The accountant's 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
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
Fund / Description					
APPROPRIATED FUNDS					
General Revenue Fund-001					
Operations					
Lump Sum and Other Purposes		\$ 16,016,657	\$ 208,436	\$ 16,225,093	
State Officer Salaries and Other					
Salaries, Appointed Officers, Executive Branch		9,174,798	5,833	9,180,631	
Salaries, Executive Inspector Generals		549,267	-	549,267	
Social Security		716,239	446	716,685	
Salaries, Members of House of Representatives	\$ 8,100,749	6,099,587	2,001,162	8,100,749	\$ -
Salaries, Members of Senate	4,013,630	3,007,396	1,006,234	4,013,630	-
Salaries, Leadership	2,138,800	1,223,666	399,427	1,623,093	515,707
Per Diem, Senate	400,000	98,457	172,050	270,507	129,493
Per Diem, House of Representatives	800,000	136,197	373,626	509,823	290,177
Salaries, Auditor General	272,300	157,210	-	157,210	115,090
Salaries, Elected Officers, Executive Branch	897,800	540,067	180,022	720,089	177,711
Social Security	350,500	242,983	82,505	325,488	25,012
Mileage, General Assembly	450,000	180,751	183,501	364,252	85,748
Court Reporting Services					
Salaries, Court Reporting Services	21,108,400	20,491,473	588,011	21,079,484	28,916
Social Security, Court Reporting Services	3,144,800	1,496,114	45,503	1,541,617	1,603,183
Contractual Services, Court Reporting Services	4,046,700	2,677,910	319,437	2,997,347	1,049,353
Travel, Court Reporting Services	167,900	96,778	13,507	110,285	57,615
Commodities, Court Reporting Services	1,000	-	-	-	1,000
Equipment, Court Reporting Services	5,000	-	-	-	5,000
Telecommunications, Court Reporting Services	2,000	1,103	398	1,501	499
Court Reporting Support	750,000	750,000	-	750,000	-
Total General Revenue Fund	\$ 46,649,579	\$ 63,656,653	\$ 5,580,098	\$ 69,236,751	\$ 4,084,504

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Fund / Description	Expenditure Authority (Net of Transfers)	Expenditures		Balances Lapsed August 31
			Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	
<u>Road Fund (0011)</u>					
	Salaries, Transportation Secretary, and Asst. Secretary		\$ 277,967	\$ -	\$ 277,967
	Retirement Contributions		126,975	-	126,975
	Social Security		20,704	-	20,704
	Group Insurance		16,165	-	16,165
	Total Road Fund		\$ 441,811	-	\$ 441,811
<u>Fire Prevention Fund (0047)</u>					
	Salary, State Fire Marshall		\$ 115,613	\$ -	\$ 115,613
	Retirement Contributions		52,717	-	52,717
	Social Security		8,844	-	8,844
	Total Fire Prevention Fund		\$ 177,174	-	\$ 177,174
<u>Title III Social Security & Employment Service Fund (0052)</u>					
	Salaries, Director And Board of Review		\$ 216,688	\$ -	\$ 216,688
	Retirement Contributions		64,948	-	64,948
	Social Security		15,969	-	15,969
	Group Insurance		28,575	-	28,575
	Total Social Security Fund		\$ 326,180	\$ -	\$ 326,180
<u>Radiation Protection Fund (0067)</u>					
	Salary, Emergency Management Assistant Director		\$ 115,613	\$ -	\$ 115,613
	Retirement Contributions		53,174	-	53,174
	Social Security		8,921	-	8,921
	Group Insurance		234	-	234
	Total Radiation Protection Fund		\$ 177,942	\$ -	\$ 177,942
<u>Coal Mining Regulatory Fund (0147)</u>					
	Salaries, Members of State Mining Boards		\$ 47,605	\$ 884	\$ 48,489
	Social Security		3,549	68	3,617
	Total Coal Mining Regulatory Fund		\$ 51,154	\$ 952	\$ 52,106

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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditure Authority (Net of Transfers)	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Fund / Description					
<u>Weights & Measures Fund (0163)</u>					
Salaries, Agriculture Director and Assistant Director		\$ 114,195	\$ -	\$ 114,195	
Retirement Contributions		57,748	-	57,748	
Social Security		9,301	-	9,301	
Group Insurance		23,321	-	23,321	
Total Weights & Measures Fund		\$ 204,565	\$ -	\$ 204,565	
<u>Professions Indirect Cost Fund (0218)</u>					
Salaries, Professional Reg. Secretary and Directors		\$ 374,784	\$ -	\$ 374,784	
Retirement Contributions		171,179	-	171,179	
Social Security		27,684	-	27,684	
Group Insurance		83,098	-	83,098	
Total Professions Indirect Cost Fund		\$ 656,745	\$ -	\$ 656,745	
<u>DCFS Children's Services Fund (0220)</u>					
Salaries, DCFS Director and Assistant Director		\$ 150,228	\$ -	\$ 150,228	
Retirement Contributions		68,501	-	68,501	
Social Security		11,492	-	11,492	
Group Insurance		-	-	-	
Total DCFS Children's Services Fund		\$ 230,221	\$ -	\$ 230,221	
<u>IL Power Agency Operations Fund (0425)</u>					
Salary, IL Power Agency Director		\$ 103,800	\$ -	\$ 103,800	
Retirement Contributions		47,375	-	47,375	
Social Security		7,539	-	7,539	
Group Insurance		27,719	-	27,719	
Total IL Power Agency Operations Fund		\$ 186,433	\$ -	\$ 186,433	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				Balances Lapsed August 31
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Fund / Description					
<u>IL Workers' Compensation Commission Fund (0534)</u>					
Salaries, Worker's Compensation Comm. Board		\$ 1,203,791	\$ -	\$ 1,203,791	
Retirement Contributions		551,822	-	551,822	
Social Security		89,187	-	89,187	
Group Insurance		221,182	-	221,182	
Total IL Workers' Compensation Comm Fund		\$ 2,065,982	\$ -	\$ 2,065,982	
<u>Comptroller's Administrative Fund (0543)</u>					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 158,792	\$ 676,532	\$ 835,324	\$ 664,676
<u>Horse Racing Fund (0632)</u>					
Salaries, Racing Board		\$ 16,800	\$ 4,500	\$ 21,300	
Retirement Contributions		3,146	684	3,830	
Social Security		1,285	344	1,629	
Total Horse Racing Fund		\$ 21,231	\$ 5,528	\$ 26,759	
<u>State Lottery Fund (0711)</u>					
Salary, State Lottery Superintendent		\$ 134,057	\$ -	\$ 134,057	
Retirement Contributions		61,178	-	61,178	
Social Security		9,893	-	9,893	
Group Insurance		22,076	-	22,076	
Expenses with State Lottery	\$ 50,300	-	50,300	50,300	\$ -
Total State Lottery Fund	\$ 50,300	\$ 227,204	\$ 50,300	\$ 277,504	\$ -
<u>Bank & Trust Company Fund (0795)</u>					
Salary, Director		\$ 100,514	\$ -	\$ 100,514	
Retirement Contributions		45,869	-	45,869	
Social Security		7,431	-	7,431	
Group Insurance		20,504	-	20,504	
Total Bank & Trust Company Fund		\$ 174,318	\$ -	\$ 174,318	

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OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditure Authority (Net of Transfers)	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Fund / Description					
<u>Nuclear Safety Emergency Preparedness Fund (0796)</u>					
Salary, Emergency Management Director		\$ 128,920	\$ -	\$ 128,920	
Retirement Contributions		58,821	-	58,821	
Social Security		9,194	-	9,194	
Group Insurance		27,417	-	27,417	
Total Nuclear Safety Emergency Fund		\$ 224,352	\$ -	\$ 224,352	
<u>Personal Property Replacement Tax Fund (0802)</u>					
Lump Sum and Other Purposes	\$ 34,114,300	\$ 34,093,107	\$ -	\$ 34,093,107	\$ 21,193
<u>Insurance Producer Administrative Fund (0922)</u>					
Salary, Insurance Director		\$ 135,081	\$ -	\$ 135,081	
Retirement Contributions		61,794	-	61,794	
Social Security		10,072	-	10,072	
Group Insurance		17,474	-	17,474	
Total Insurance Producer Admin Fund		\$ 224,421	\$ -	\$ 224,421	
<u>Park and Conservation Fund (0962)</u>					
Salaries, Natural Resources Director and Asst Dir.		\$ 133,273	\$ -	\$ 133,273	
Retirement Contributions		61,319	-	61,319	
Social Security		10,288	-	10,288	
Group Insurance		116	-	116	
Total Park and Conservation Fund		\$ 204,996	\$ -	\$ 204,996	
Total Expenditure Authority (Net of Transfers)	\$ 82,314,179	\$ 103,503,281	\$ 6,313,410	\$ 109,816,691	\$ 4,770,373

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditure Authority (Net of Transfers)	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Fund / Description					
NON-APPROPRIATED FUNDS					
<u>Cemetery Consumer Protection Fund (0096)</u>					
Claims		\$ 183,008	\$ -	\$ 183,008	
<u>Direct Deposit Administration Fund (0200)</u>					
Convert Returns to Warrants		\$ 29,002,405	\$ -	\$ 29,002,405	
<u>Social Security Administration Fund (0204)</u>					
Refund Employee/Employer		\$ 409,132	\$ 12,030	\$ 421,162	
<u>Kanerva vs. State Trust (0234)</u>					
Court Ordered Payment		\$ 89,937	\$ 81	\$ 90,018	
<u>Kaskaskia Commons Permanent Fund (0441)</u>					
Payment Drainage & Levy District		\$ 13,217	\$ -	\$ 13,217	
<u>Warrant Escheat Fund (0485)</u>					
Replacement Warrants-Original		\$ 7,101,781	\$ -	\$ 7,101,781	
<u>Comptroller's Administrative Fund (0543)</u>					
Refunds		\$ 1,098	\$ -	\$ 1,098	
<u>State Offset Claims Fund (0658)</u>					
Payment to Claimant Agency		\$ 54,520,527	\$ -	\$ 54,520,527	
<u>Comptroller Debt Recovery Fund (0722)</u>					
Payment to Local Entities		\$ 40,262,240	\$ 229,956	\$ 40,492,196	
<u>Pre-Need Funeral Consumer Protection Fund (0805)</u>					
Restitution to Purchaser		\$ 27,972	\$ -	\$ 27,972	
Total All Non-Appropriated Funds		\$ 131,611,317	\$ 242,067	\$ 131,853,384	
TOTAL ALL FUNDS		\$ 235,114,598	\$ 6,555,477	\$ 241,670,075	

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Expenditure Authority for Fiscal Year 2016
For the Fourteen Months Ended August 31, 2016

Public Act 99-0491, Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
Fund / Description	(Net of Transfers)	June 30	August 31	August 31	August 31

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016 except for the payroll for the Elected Officials and General Assembly which were obtained from the State Comptroller records as of January 31, 2017 and have been reconciled to the Office records. The June 2016 Payroll for Elected Officials and General Assembly Members was processed for payment in January 2017.
- Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As the Office never received enacted personal services appropriations for Funds 001, 011, 047, 052, 067, 147, 163, 218, 220, 425, 534, 632, 711, 795, 796, 922, and 962, the Office was able to submit vouchers to pay its employees and elected officials in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.
- Note 4: During Fiscal Year 2016, the Office operated without enacted appropriations until Public Act 99-0491 and Public Act 99-0524 were signed into law on December 7, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” Further, the Office incurred non-payroll obligations within Fund 543 and Fund 711, which the Office was unable to pay until the passage of Public Act 99-0491 and Public Act 99-0524.
- Note 5: The Civil Administrative Code (State Budget Law) (15 ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State’s legislative branch agencies pursuant to this statute. Therefore, the Office’s Fiscal Year 2015 legislative operations appropriation for Fund 001 was carried forward to become the Office’s Fiscal Year 2016 expenditure authority for Fund 001 for legislative operations.
- Note 6: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State’s judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Office’s Fiscal Year 2015 Court Reporting Services appropriation for Fund 001 and Fund 802 was carried forward to become the Office’s Fiscal Year 2016 expenditure authority for Fund 001 and Fund 802 for Court Reporting Services.
- Note 7: Public Act 99-0524 authorizes the Office of the Comptroller to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 57 includes information from agency management about the number of invoices and the total dollar amount of invoices held by the agency to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015
Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001	Fund / Description	Appropriations after Transfers	Expenditures			Balances Lapsed August 31
			Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
APPROPRIATED FUNDS						
General Revenue Fund-001						
Operations						
	Personal Services	\$ 15,400,000	\$ 14,977,316	\$ 322,885	\$ 15,300,201	\$ 99,799
	Social Security	1,207,650	1,176,860	27,119	1,203,979	3,671
	Contractual Services	3,974,850	3,555,307	202,443	3,757,750	217,100
	Local Governments Audits & Assistance	25,000	-	-	-	25,000
	Travel	128,100	10,088	2,089	12,177	115,923
	Commodities	225,000	78,456	17,163	95,619	129,381
	Printing	345,000	62,521	96,010	158,531	186,469
	Equipment	12,800	1,636	5,841	7,477	5,323
	EDP	1,994,000	1,034,521	941,632	1,976,153	17,847
	Telecommunications	241,000	131,643	79,474	211,117	29,883
	Operation of Automotive Equipment	8,900	8,804	70	8,874	26
	Merit Commission	93,000	61,597	24,455	86,052	6,948
	Inspector General	70,000	17,086	2,320	19,406	50,594
	Local Government Official's Training	12,500	12,262	-	12,262	238
State Officer Salaries and Other						
	Salaries, Members of House of Representatives	8,027,260	8,015,954	-	8,015,954	11,306
	Salaries, Members of Senate	4,013,630	4,013,630	-	4,013,630	-
	Salaries, Leadership	2,138,800	1,599,858	-	1,599,858	538,942
	Per Diem, Senate	400,000	252,747	74,259	327,006	72,994
	Per Diem, House of Representatives	800,000	567,543	151,626	719,169	80,831
	Salaries, Auditor General	272,300	154,128	-	154,128	118,172
	Salaries, Elected Officers, Executive Branch	897,800	813,636	-	813,636	84,164
	Salaries, Appointed Officers, Executive Branch	10,242,100	8,954,853	5,563	8,960,416	1,281,684
	Salaries, Executive Inspector Generals	579,400	503,114	-	503,114	76,286
	Social Security	1,167,500	992,674	1,875	994,549	172,951
	Mileage, General Assembly	450,000	323,613	53,852	377,465	72,535
	Contingencies	1,234,886	-	-	-	1,234,886

STATE OF ILLINOIS
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015
Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001 Fund / Description	Appropriations after Transfers	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Court Reporting Services					
Salaries, Court Reporting Services	21,858,400	21,847,548	-	21,847,548	10,852
Social Security, Court Reporting Services	2,394,800	1,586,497	-	1,586,497	808,303
Contractual Services, Court Reporting Services	4,046,700	3,237,392	461,094	3,698,486	348,214
Travel, Court Reporting Services	167,900	106,125	26,926	133,051	34,849
Commodities, Court Reporting Services	1,000	-	-	-	1,000
Equipment, Court Reporting Services	5,000	-	-	-	5,000
Telecommunications, Court Reporting Services	2,000	1,056	601	1,657	343
Court Reporting Support	750,000	750,000	-	750,000	-
Pension Code Enforcement					
Pension Code Section 15-125	103,000	39,300	28,030	67,330	35,670
Financial Reporting Standards Board					
Financial Reporting Standards Board Expenses	200,000	58,620	87	58,707	141,293
Total General Revenue Fund	\$ 83,490,276	\$ 74,946,385	\$ 2,525,414	\$ 77,471,799	\$ 6,018,477
Road Fund (0011)					
Salary, Secretary and Assistant Secretary	\$ 278,100	\$ 196,197	\$ -	\$ 196,197	\$ 81,903
Retirement Contributions	117,700	84,500	-	84,500	33,200
Social Security	18,600	14,499	-	14,499	4,101
Group Insurance	46,000	24,020	-	24,020	21,980
Total Road Fund	\$ 460,400	\$ 319,216	\$ -	\$ 319,216	\$ 141,184
Fire Prevention Fund (0047)					
Salary, State Fire Marshall	\$ 115,700	\$ 112,313	\$ -	\$ 112,313	\$ 3,387
Retirement Contributions	49,000	47,870	-	47,870	1,130
Social Security	8,900	8,497	-	8,497	403
Group Insurance	23,000	12,124	-	12,124	10,876
Total Fire Prevention Fund	\$ 196,600	\$ 180,804	\$ -	\$ 180,804	\$ 15,796

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015
Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001	Fund / Description	Appropriations after Transfers	Expenditures			Balances Lapsed August 31
			Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
	<u>Title III Social Security & Employment Service Fund (0052)</u>					
	Salaries, Director And Board of Review	\$ 218,690	\$ 218,689	\$ -	\$ 218,689	\$ 1
	Retirement Contributions	92,100	66,370	-	66,370	25,730
	Social Security	15,121	15,121	-	15,121	-
	Group Insurance	55,177	41,240	-	41,240	13,937
	Total Social Security Fund	\$ 381,088	\$ 341,420	\$ -	\$ 341,420	\$ 39,668
	<u>Radiation Protection Fund (0067)</u>					
	Salary, Emergency Management Assistant Director	\$ 115,700	\$ 111,363	\$ -	\$ 111,363	\$ 4,337
	Retirement Contributions	49,000	47,609	-	47,609	1,391
	Social Security	8,900	8,602	-	8,602	298
	Group Insurance	23,000	250	-	250	22,750
	Total Radiation Protection Fund	\$ 196,600	\$ 167,824	\$ -	\$ 167,824	\$ 28,776
	<u>Coal Mining Regulatory Fund (0147)</u>					
	Salaries, Members of State Mining Boards	\$ 145,700	\$ 121,062	\$ -	\$ 121,062	\$ 24,638
	Retirement Contributions	61,700	41,736	-	41,736	19,964
	Social Security	11,200	8,979	-	8,979	2,221
	Group Insurance	184,000	39,842	-	39,842	144,158
	Total Coal Mining Regulatory Fund	\$ 402,600	\$ 211,619	\$ -	\$ 211,619	\$ 190,981
	<u>Weights & Measures Fund (0163)</u>					
	Salaries, Agriculture Director and Assistant Director	\$ 246,500	\$ 133,486	\$ -	\$ 133,486	\$ 113,014
	Retirement Contributions	104,400	56,687	-	56,687	47,713
	Social Security	17,900	9,100	-	9,100	8,800
	Group Insurance	46,000	19,231	-	19,231	26,769
	Total Weights & Measures Fund	\$ 414,800	\$ 218,504	\$ -	\$ 218,504	\$ 196,296

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Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001 Fund / Description	Appropriations after Transfers	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
<u>Professions Indirect Cost Fund (0218)</u>					
Salaries, Professional Reg. Secretary and Directors	\$ 374,900	\$ 367,310	\$ -	\$ 367,310	\$ 7,590
Retirement Contributions	158,700	155,767	-	155,767	2,933
Social Security	27,200	26,118	-	26,118	1,082
Group Insurance	69,000	60,255	-	60,255	8,745
Total Professions Indirect Cost Fund	\$ 629,800	\$ 609,450	\$ -	\$ 609,450	\$ 20,350
<u>DCFS Children's Services Fund (0220)</u>					
Salaries, DCFS Director and Assistant Director	\$ 150,300	\$ 138,361	\$ -	\$ 138,361	\$ 11,939
Retirement Contributions	63,700	56,443	-	56,443	7,257
Social Security	9,594	9,594	-	9,594	-
Group Insurance	23,000	17,513	-	17,513	5,487
Total DCFS Children's Services Fund	\$ 246,594	\$ 221,911	\$ -	\$ 221,911	\$ 24,683
<u>IL Power Agency Operations Fund (0425)</u>					
Salary, IL Power Agency Director	\$ 103,800	\$ 103,800	\$ -	\$ 103,800	\$ -
Retirement Contributions	44,000	43,983	-	43,983	17
Social Security	8,000	7,547	-	7,547	453
Group Insurance	25,436	25,435	-	25,435	1
Total IL Power Agency Operations Fund	\$ 181,236	\$ 180,765	\$ -	\$ 180,765	\$ 471
<u>IL Workers' Compensation Commission Fund (0534)</u>					
Salaries, Worker's Compensation Comm. Board	\$ 1,203,900	\$ 1,202,025	\$ -	\$ 1,202,025	\$ 1,875
Retirement Contributions	509,700	500,470	-	500,470	9,230
Social Security	90,000	88,689	-	88,689	1,311
Group Insurance	230,000	198,585	-	198,585	31,415
Total IL Workers' Compensation Comm Fund	\$ 2,033,600	\$ 1,989,769	\$ -	\$ 1,989,769	\$ 43,831
<u>Comptroller's Administrative Fund (0543)</u>					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 275,321	\$ 37,383	\$ 312,704	\$ 1,187,296

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OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
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Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001 Fund / Description	Appropriations after Transfers	Expenditures				Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31		
<u>Horse Racing Fund (0632)</u>						
Salaries, Racing Board	\$ 137,800	\$ 23,700	\$ 9,900	\$ 33,600	\$ 104,200	
Retirement Contributions	58,400	7,621	1,778	9,399	49,001	
Social Security	10,600	1,813	757	2,570	8,030	
Total Horse Racing Fund	\$ 206,800	\$ 33,134	\$ 12,435	\$ 45,569	\$ 161,231	
<u>State Lottery Fund (0711)</u>						
Salary, State Lottery Superintendent	\$ 142,000	\$ 135,840	\$ -	\$ 135,840	\$ 6,160	
Retirement Contributions	60,200	57,966	-	57,966	2,234	
Social Security	9,400	8,805	-	8,805	595	
Group Insurance	24,482	24,481	-	24,481	1	
Expenses with State Lottery	50,300	50,300	-	50,300	-	
Total State Lottery Fund	\$ 286,382	\$ 277,392	\$ -	\$ 277,392	\$ 8,990	
<u>Bank & Trust Company Fund (0795)</u>						
Salary, Director	\$ 136,300	\$ 136,217	\$ -	\$ 136,217	\$ 83	
Retirement Contributions	57,720	57,717	-	57,717	3	
Social Security	9,535	9,533	-	9,533	2	
Group Insurance	25,995	25,991	-	25,991	4	
Total Bank & Trust Company Fund	\$ 229,550	\$ 229,458	\$ -	\$ 229,458	\$ 92	
<u>Nuclear Safety Emergency Preparedness Fund (0796)</u>						
Salary, Emergency Management Director	\$ 129,126	\$ 129,126	\$ -	\$ 129,126	\$ -	
Retirement Contributions	54,789	54,788	-	54,788	1	
Social Security	9,200	5,196	-	5,196	4,004	
Group Insurance	23,059	23,059	-	23,059	-	
Total Nuclear Safety Emergency Fund	\$ 216,174	\$ 212,169	\$ -	\$ 212,169	\$ 4,005	
<u>Personal Property Replacement Tax Fund (0802)</u>						
Lump Sum and Other Purposes	\$ 34,114,300	\$ 33,000,063	\$ 115,144	\$ 33,115,207	\$ 999,093	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015
Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001 Fund / Description	Appropriations after Transfers	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
<u>Insurance Producer Administrative Fund (0922)</u>					
Salary, Insurance Director	\$ 135,100	\$ 71,981	\$ -	\$ 71,981	\$ 63,119
Retirement Contributions	57,200	30,501	-	30,501	26,699
Social Security	9,300	4,456	-	4,456	4,844
Group Insurance	23,000	14,837	-	14,837	8,163
Total Insurance Producer Admin Fund	\$ 224,600	\$ 121,775	\$ -	\$ 121,775	\$ 102,825
<u>Park and Conservation Fund (0962)</u>					
Salaries, Natural Resources Director and Asst Dir.	\$ 257,900	\$ 133,486	\$ -	\$ 133,486	\$ 124,414
Retirement Contributions	109,200	57,326	-	57,326	51,874
Social Security	18,300	9,381	-	9,381	8,919
Group Insurance	46,000	8,175	-	8,175	37,825
Total Park and Conservation Fund	\$ 431,400	\$ 208,368	\$ -	\$ 208,368	\$ 223,032
Total All Appropriations	\$ 125,842,800	\$ 113,745,347	\$ 2,690,376	\$ 116,435,723	\$ 9,407,077
NON-APPROPRIATED FUNDS					
<u>Cemetery Consumer Protection Fund (0096)</u>					
Claims		\$ 161,292	\$ -	\$ 161,292	
<u>Direct Deposit Administration Fund (0200)</u>					
Convert Returns to Warrants		\$ 21,129,093	\$ -	\$ 21,129,093	
<u>Social Security Administration Fund (0204)</u>					
Refund Employee/Employer		\$ 480,110	\$ 4,630	\$ 484,740	

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015
Fourteen Months Ended August 31, 2015

Public Act 98-0679 and Public Act 99-0001 Fund / Description	Appropriations after Transfers	Expenditures			Balances Lapsed August 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
<u>Kaskaskia Commons Permanent Fund (0441)</u>					
Payment Drainage & Levy District		\$ 12,927	\$ -	\$ 12,927	
<u>Warrant Escheat Fund (0485)</u>					
Replacement Warrants-Original		\$ 10,918,017	\$ -	\$ 10,918,017	
<u>State Offset Claims Fund (0658)</u>					
Payment to Claimant Agency		\$ 54,925,491	\$ -	\$ 54,925,491	
<u>Comptroller Debt Recovery Fund (0722)</u>					
Payment to Local Entities		\$ 47,676,718	\$ 152,612	\$ 47,829,330	
<u>Pre-Need Funeral Consumer Protection Fund (0805)</u>					
Restitution to Purchaser		\$ 185,230	\$ -	\$ 185,230	
Total All Non-Appropriated Funds		\$ 135,488,878	\$ 157,242	\$ 135,646,120	
TOTAL ALL FUNDS		\$ 249,234,225	\$ 2,847,618	\$ 252,081,843	

Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2015 and have been reconciled to the Office records. Expenditure amounts are vouchers approved and submitted to the Fiscal Officer section of the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	Fiscal Year		
	2016	2015	2014
	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 98-0679 PA 99-0001	PA 098-0017 PA 098-0064
General Revenue Fund - 001			
Expenditures:			
Lump Sum and Other Purposes	\$ 16,225,093	\$ -	\$ -
Salaries, Appointed Officers, Executive Branch	9,180,631	-	-
Salaries, Executive Inspector Generals	549,267	-	-
Social Security	716,685	-	-
Expenditure Authority (Net of Transfers)	\$ 46,649,579	\$ 83,490,276	\$ 153,360,994
Expenditures:			
Personal Services	-	15,300,201	14,766,829
Social Security	-	1,203,979	1,165,982
Contractual Services	-	3,757,750	4,420,278
Travel	-	12,177	23,476
Commodities	-	95,619	53,501
Printing	-	158,531	50,818
Equipment	-	7,477	11,758
EDP	-	1,976,153	964,599
Telecommunications	-	211,117	266,584
Operation of Automotive Equipment	-	8,874	8,412
Merit Commission	-	86,052	61,072
Inspector General	-	19,406	20,056
Local Government Official's Training	-	12,262	-
State Officer Salaries and Other			
Salaries, Members of House of Representatives	8,100,749	8,015,954	7,647,402
Salaries, Members of Senate	4,013,630	4,013,630	3,818,308
Salaries, Leadership	1,623,093	1,599,858	1,530,198
Per Diem, Senate	270,507	327,006	327,339
Per Diem, House of Representatives	509,823	719,169	687,756
Salaries, Auditor General	157,210	154,128	213,585
Salaries, Elected Officers, Executive Branch	720,089	813,636	897,501
Salaries, Appointed Officers, Executive Branch	-	8,960,416	9,429,786
Salaries, Executive Inspector Generals	-	503,114	545,765
Social Security	325,488	994,549	988,152
Mileage, General Assembly	364,252	377,465	352,640
Court Reporting			
Salaries, Court Reporting Services	21,079,484	21,847,548	40,212,599
Social Security, Court Reporting Services	1,541,617	1,586,497	2,917,776
Contractual Services, Court Reporting Services	2,997,347	3,698,486	3,975,406
Travel, Court Reporting Services	110,285	133,051	140,191
Commodities, Court Reporting Services	-	-	129
EDP, Court Reporting Services	-	-	1,512
Telecommunications, Court Reporting Services	1,501	1,657	1,540
Court Reporting Services	750,000	750,000	-
Pension Code Enforcement			
Pension Code Section 15-125	-	67,330	27,232
Financial Reporting Standards Board			
Financial Reporting Standards Board Expenses	-	58,707	49,256
Backlog Payment Fund			
Payment of FY13/14 State Backlog	-	-	50,000,000
Total General Revenue Fund	\$ 42,565,075	\$ 77,471,799	\$ 145,577,438
Lapsed Balances	\$ 4,084,504	\$ 6,018,477	\$ 7,783,556

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	Fiscal Year		
	2016 PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	2015 PA 98-0679 PA 99-0001	2014 PA 098-0017 PA 098-0064
Road Fund - 011			
Expenditure Authority (Net of Transfers)	\$ -	\$ 460,400	\$ 457,550
Expenditures:			
Salaries, Transportation Secretary and Asst. Secretary	\$ 277,967	\$ 196,197	\$ 150,228
Retirement Contributions	126,975	84,500	60,657
Social Security	20,704	14,499	9,110
Group Insurance	16,165	24,020	21,580
Total Road Fund	\$ 441,811	\$ 319,216	\$ 241,575
Lapsed Balances	\$ -	\$ 141,184	\$ 215,975
Fire Prevention Fund - 047			
Expenditure Authority (Net of Transfers)	\$ -	\$ 196,600	\$ 194,357
Expenditures:			
Salary, State Fire Marshall	\$ 115,613	\$ 112,313	\$ 115,613
Retirement Contributions	52,717	47,870	47,009
Social Security	8,844	8,497	8,647
Group Insurance	-	12,124	17,350
Total Fire Prevention Fund	\$ 177,174	\$ 180,804	\$ 188,619
Lapsed Balances	\$ -	\$ 15,796	\$ 5,738
Title III Social Security & Employment Service Fund - 052			
Expenditure Authority (Net of Transfers)	\$ -	\$ 381,088	\$ 453,000
Expenditures:			
Salaries, Director And Board of Review	\$ 216,688	\$ 218,689	\$ 213,695
Retirement Contributions	64,948	66,370	72,771
Social Security	15,969	15,121	14,105
Group Insurance	28,575	41,240	50,592
Total Social Security Fund	\$ 326,180	\$ 341,420	\$ 351,163
Lapsed Balances	\$ -	\$ 39,668	\$ 101,837
Radiation Protection Fund - 067			
Expenditure Authority (Net of Transfers)	\$ -	\$ 196,600	\$ 194,610
Expenditures:			
Salary, Emergency Management Assistant Director	\$ 115,613	\$ 111,363	\$ 115,613
Retirement Contributions	53,174	47,609	47,009
Social Security	8,921	8,602	8,768
Group Insurance	234	250	1,581
Total Radiation Protection Fund	\$ 177,942	\$ 167,824	\$ 172,971
Lapsed Balances	\$ -	\$ 28,776	\$ 21,639
Coal Mining Regulatory Fund - 147			
Expenditure Authority (Net of Transfers)	\$ -	\$ 402,600	\$ 156,850
Expenditures:			
Salaries, Members of State Mining Boards	\$ 48,489	\$ 121,062	\$ 145,530
Retirement Contributions	-	41,736	-
Social Security	3,617	8,979	10,532
Group Insurance	-	39,842	-
Total Coal Mining Regulatory Fund	\$ 52,106	\$ 211,619	\$ 156,062
Lapsed Balances	\$ -	\$ 190,981	\$ 788

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	Fiscal Year		
	2016 PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	2015 PA 98-0679 PA 99-0001	2014 PA 098-0017 PA 098-0064
<u>Weights & Measures Fund - 163</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 414,800	\$ 410,800
Expenditures:			
Salaries, Agriculture Director and Assistant Director	\$ 114,195	\$ 133,486	\$ 133,273
Retirement Contributions	57,748	56,687	53,879
Social Security	9,301	9,100	8,813
Group Insurance	23,321	19,231	17,350
Total Weights & Measures Fund	\$ 204,565	\$ 218,504	\$ 213,315
Lapsed Balances	\$ -	\$ 196,296	\$ 197,485
<u>Professions Indirect Cost Fund - 218</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 629,800	\$ 623,800
Expenditures:			
Salaries, Professional Reg. Secretary and Directors	\$ 374,784	\$ 367,310	\$ 374,784
Retirement Contributions	171,179	155,767	151,288
Social Security	27,684	26,118	26,267
Group Insurance	83,098	60,255	55,170
Total Professions Indirect Cost Fund	\$ 656,745	\$ 609,450	\$ 607,509
Lapsed Balances	\$ -	\$ 20,350	\$ 16,291
<u>DCFS Children's Services Fund - 220</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 246,594	\$ 259,517
Expenditures:			
Salaries, DCFS Director and Assistant Director	\$ 150,228	\$ 138,361	\$ 150,296
Retirement Contributions	68,501	56,443	62,373
Social Security	11,492	9,594	9,082
Group Insurance	-	17,513	17,473
Total DCFS Children's Services Fund	\$ 230,221	\$ 221,911	\$ 239,224
Lapsed Balances	\$ -	\$ 24,683	\$ 20,293
<u>IL Power Agency Operations Fund - 425</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 181,236	\$ 179,876
Expenditures:			
Salary, IL Power Agency Director	\$ 103,800	\$ 103,800	\$ 103,800
Retirement Contributions	47,375	43,983	41,870
Social Security	7,539	7,547	7,555
Group Insurance	27,719	25,435	26,226
Total IL Power Agency Operations Fund	\$ 186,433	\$ 180,765	\$ 179,451
Lapsed Balances	\$ -	\$ 471	\$ 425
<u>IL Workers' Compensation Commission Fund - 534</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 2,033,600	\$ 2,011,350
Expenditures:			
Salaries, Worker's Compensation Comm. Board	\$ 1,203,791	\$ 1,202,025	\$ 1,125,403
Retirement Contributions	551,822	500,470	455,608
Social Security	89,187	88,689	81,571
Group Insurance	221,182	198,585	204,443
Total IL Workers' Compensation Comm Fund	\$ 2,065,982	\$ 1,989,769	\$ 1,867,025
Lapsed Balances	\$ -	\$ 43,831	\$ 144,325

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	Fiscal Year		
	2016 PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	2015 PA 98-0679 PA 99-0001	2014 PA 098-0017 PA 098-0064
Comptroller's Administrative Fund - 543			
Expenditure Authority (Net of Transfers)	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Expenditures:			
Lump Sum and Other Purposes	\$ 835,324	\$ 312,704	\$ 790,785
Lapsed Balances	\$ 664,676	\$ 1,187,296	\$ 709,215
Horse Racing Fund - 632			
Expenditure Authority (Net of Transfers)	\$ -	\$ 206,800	\$ 201,400
Expenditures:			
Salaries, Racing Board	\$ 21,300	\$ 33,600	\$ 32,400
Retirement Contributions	3,830	9,399	12,456
Social Security	1,629	2,570	2,479
Total Horse Racing Fund	\$ 26,759	\$ 45,569	\$ 47,335
Lapsed Balances	\$ -	\$ 161,231	\$ 154,065
State Lottery Fund - 711			
Expenditure Authority (Net of Transfers)	\$ 50,300	\$ 286,382	\$ 285,611
Expenditures:			
Salary, State Lottery Superintendent	\$ 134,057	\$ 135,840	\$ 142,000
Retirement Contributions	61,178	57,966	57,808
Social Security	9,893	8,805	8,968
Group Insurance	22,076	24,481	25,333
Expenses with State Lottery	50,300	50,300	50,300
Total State Lottery Fund	\$ 277,504	\$ 277,392	\$ 284,409
Lapsed Balances	\$ -	\$ 8,990	\$ 1,202
Bank & Trust Company Fund - 795			
Expenditure Authority (Net of Transfers)	\$ -	\$ 229,550	\$ 220,500
Expenditures:			
Salaries, Director	\$ 100,514	\$ 136,217	\$ 26,435
Retirement Contributions	45,869	57,717	10,663
Social Security	7,431	9,533	1,835
Group Insurance	20,504	25,991	-
Total Bank & Trust Company Fund	\$ 174,318	\$ 229,458	\$ 38,933
Lapsed Balances	\$ -	\$ 92	\$ 181,567
Nuclear Safety Emergency Preparedness Fund - 796			
Expenditure Authority (Net of Transfers)	\$ -	\$ 216,174	\$ 213,900
Expenditures:			
Salary, Emergency Management Director	\$ 128,920	\$ 129,126	\$ 128,920
Retirement Contributions	58,821	54,788	52,001
Social Security	9,194	5,196	1,803
Group Insurance	27,417	23,059	26,226
Total Nuclear Safety Emergency Fund	\$ 224,352	\$ 212,169	\$ 208,950
Lapsed Balances	\$ -	\$ 4,005	\$ 4,950

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	Fiscal Year		
	2016 PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	2015 PA 98-0679 PA 99-0001	2014 PA 098-0017 PA 098-0064
<u>Personal Property Replacement Tax Fund - 802</u>			
Expenditure Authority (Net of Transfers)	\$ 34,114,300	\$ 34,114,300	\$ -
Expenditures:			
Lump Sum and Other Purposes	\$ 34,093,107	\$ 33,115,207	\$ -
Lapsed Balances	\$ 21,193	\$ 999,093	\$ -
<u>Insurance Producer Administrative Fund - 922</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 224,600	\$ 225,185
Expenditures:			
Salary, Insurance Director	\$ 135,081	\$ 71,981	\$ 135,081
Retirement Contributions	61,794	30,501	54,495
Social Security	10,072	4,456	8,885
Group Insurance	17,474	14,837	26,226
Total Insurance Producer Admin Fund	\$ 224,421	\$ 121,775	\$ 224,687
Lapsed Balances	\$ -	\$ 102,825	\$ 498
<u>Park and Conservation Fund - 962</u>			
Expenditure Authority (Net of Transfers)	\$ -	\$ 431,400	\$ 427,650
Expenditures:			
Salaries, Natural Resources Director and Asst Dir.	\$ 133,273	\$ 133,486	\$ 133,273
Retirement Contributions	61,319	57,326	53,777
Social Security	10,288	9,381	8,896
Group Insurance	116	8,175	15,978
Total Park and Conservation Fund	\$ 204,996	\$ 208,368	\$ 211,924
Lapsed Balances	\$ -	\$ 223,032	\$ 215,726
<u>TOTAL - APPROPRIATED FUNDS (Net of Transfers)</u>			
Total Expenditure Authority (Net of Transfers)	\$ 82,314,179	\$ 125,842,800	\$ 161,376,950
Total Expenditures	\$ 109,816,691	\$ 116,435,723	\$ 151,601,375
Total Lapsed Balances	\$ 4,770,373	\$ 9,407,077	\$ 9,775,575
<u>NON-APPROPRIATED FUNDS</u>			
<u>Cemetery Consumer Protection Fund - 096</u>			
Claims	\$ 183,008	\$ 161,292	\$ 66,156
<u>Direct Deposit Administration Fund - 200</u>			
Convert Returns to Warrants	\$ 29,002,405	\$ 21,129,093	\$ 15,639,607
<u>Social Security Administration Fund - 204</u>			
Refund Employee/Employer	\$ 421,162	\$ 484,740	\$ 495,339
<u>Kanerva vs. State Trust - 234</u>			
Court Ordered Payment	\$ 90,018	\$ -	\$ -
<u>Kaskaskia Commons Permanent Fund - 441</u>			
Payment Drainage & Levy District	\$ 13,217	\$ 12,927	\$ 12,944

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	Fiscal Year		
	2016	2015	2014
	PA 99-0491	PA 98-0679	PA 098-0017
	PA 99-0524	PA 99-0001	PA 098-0064
	Court Ordered Expenditures and Continuing Appropriations		
<u>Warrant Escheat Fund - 485</u>			
Replacement Warrants-Original	\$ 7,101,781	\$ 10,918,017	\$ 13,624,624
<u>Comptroller's Administrative Fund - 543</u>			
Refunds	\$ 1,098	\$ -	\$ -
<u>State Off-set Claims Fund - 658</u>			
Payment to Claimant Agency	\$ 54,520,527	\$ 54,925,491	\$ 47,857,423
<u>Local Debt Recovery Fund - 722</u>			
Payment to Local Entities	\$ 40,492,196	\$ 47,829,330	\$ 42,134,898
<u>Pre-Need Funeral Consumer Protection Fund - 805</u>			
Restitution to Purchaser	\$ 27,972	\$ 185,230	\$ 257,512
Total Expenditures - All Non-Appropriated Funds	\$ 131,853,384	\$ 135,646,120	\$ 120,088,503
GRAND TOTAL EXPENDITURES - ALL FUNDS	\$ 241,670,075	\$ 252,081,843	\$ 271,689,878

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016 except for the payroll for the Elected Officials and General Assembly which were obtained from the State Comptroller records as of January 31, 2017 and have been reconciled to the Office records. The June 2016 Payroll for Elected Officials and General Assembly Members was processed for payment in January 2017.
- Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Office never received enacted personal services appropriations for Funds 001, 011, 047, 052, 067, 147, 163, 218, 220, 425, 534, 632, 711, 795, 796, 922, and 962, the Office was able to submit vouchers to pay its employees and elected officials in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.
- Note 4: During Fiscal Year 2016, the Office operated without enacted appropriations until Public Act 99-0491 and Public Act 99-0524 were signed into law on December 7, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." Further, the Office incurred non-payroll obligations within Fund 543 and Fund 711, which the Office was unable to pay until the passage of Public Act 99-0491 and Public Act 99-0524.
- Note 5: The Civil Administrative Code (State Budget Law) (15 ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the Office's Fiscal Year 2015 legislative operations appropriation for Fund 001 was carried forward to become the Office's Fiscal Year 2016 expenditure authority for Fund 001 for legislative operations.
- Note 6: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Office's Fiscal Year 2015 Court Reporting Services appropriation for Fund 001 and Fund 802 was carried forward to become the Office's Fiscal Year 2016 expenditure authority for Fund 001 and Fund 802 for Court Reporting Services.
- Note 7: Public Act 99-0524 authorizes the Office of the Comptroller to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 57 includes information from agency management about the number of invoices and the total dollar amount of invoices held by the agency to be submitted against its Fiscal Year 2017 appropriation.
- Note 8: Fiscal Years 2015 and 2014 appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2015, and 2014 respectively, and have been reconciled to the Office records.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Years Ended June 30, 2016 and 2015
(Expressed in Thousands)

	Balance July 1, 2015	Additions	Deletions	Net Transfers	Balance June 30, 2016
Equipment	<u>\$ 6,853</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ (10)</u>	<u>\$ 7,113</u>
	Balance July 1, 2014	Additions	Deletions	Net Transfers	Balance June 30, 2015
Equipment	<u>\$ 6,583</u>	<u>\$ 496</u>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ 6,853</u>

Note: This information has been reconciled to applicable C-15 property reports.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2016, 2015 and 2014
(Expressed in Thousands)

	Fiscal Year <u>2016</u>	Fiscal Year <u>2015</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year <u>2015</u>	Fiscal Year <u>2014</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)
<u>General Revenue Fund</u>								
Contributions by State Officers	\$ 6	\$ 3	\$ 3	100.0%	\$ 3	\$ 3	\$ -	0.0%
FICA Contribution Refunds	-	-	-	0.0%	-	395	(395)	-100.0%
Miscellaneous Fees	3	6	(3)	-50.0%	6	4	2	50.0%
Fund Total	\$ 9	\$ 9	\$ -	0.0%	\$ 9	\$ 402	\$ (393)	-97.8%
<u>Cemetery Consumer Protection Fund</u>								
Cemetery Care Pre-Need Sales	\$ 58	\$ 55	\$ 3	5.5%	\$ 55	\$ 64	\$ (9)	-14.1%
Investment Income	1	1	-	0.0%	1	1	-	0.0%
Fund Total	\$ 59	\$ 56	\$ 3	5.4%	\$ 56	\$ 65	\$ (9)	-13.8%
<u>General Obligation Bond Retirement & Interest Fund</u>								
Parking Fees	\$ 12	\$ 144	\$ (132)	-91.7%	\$ 144	\$ 141	\$ 3	2.1%
<u>Backlog Payment Fund</u>								
Backlog Payments	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 50,000	\$ (50,000)	-100.0%
<u>Direct Deposit Administration Fund</u>								
Returned Direct Deposit Items	\$ 29,002	\$ 21,129	\$ 7,873	37.3%	\$ 21,129	\$ 15,640	\$ 5,489	35.1%
<u>Social Security Administration Fund</u>								
Contributions, Employer	\$ 406	\$ 489	\$ (83)	-17.0%	\$ 489	\$ 90	\$ 399	443.3%
Contributions, Employee	401	488	(87)	-17.8%	488	489	(1)	-0.2%
Fund Total	\$ 807	\$ 977	\$ (170)	-17.4%	\$ 977	\$ 579	\$ 398	68.7%
<u>Kaskaskia Commons Permanent Fund</u>								
Farm Rental Income	\$ 12	\$ 12	\$ -	0.0%	\$ 12	\$ 12	\$ -	0.0%
Investment Income	1	1	-	0.0%	1	1	-	0.0%
Fund Total	\$ 13	\$ 13	\$ -	0.0%	\$ 13	\$ 13	\$ -	0.0%

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2016, 2015 and 2014
(Expressed in Thousands)

	Fiscal Year <u>2016</u>	Fiscal Year <u>2015</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year <u>2015</u>	Fiscal Year <u>2014</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)
<u>Warrant Escheat Fund</u>								
Escheated Warrants	\$ 17,037	\$ 22,061	\$ (5,024)	-22.8%	\$ 22,061	\$ 27,681	\$ (5,620)	-20.3%
<u>Comptroller's Administrative Fund</u>								
Burial Trust	\$ 25	\$ 29	\$ (4)	-13.8%	\$ 29	\$ 24	\$ 5	20.8%
Cemetery Care	27	26	1	3.8%	26	29	(3)	-10.3%
Crematory	4	5	(1)	-20.0%	5	2	3	150.0%
Penalties	96	122	(26)	-21.3%	122	38	84	221.1%
Pre-Need Cemetery Sales Act	7	5	2	40.0%	5	5	-	0.0%
Court-Ordered Child Support Fees	182	187	(5)	-2.7%	187	188	(1)	-0.5%
Minority Contractor Opportunity Initiative	22	30	(8)	-26.7%	30	34	(4)	-11.8%
Non-Electronic Warrant Processing Fee	226	226	-	0.0%	226	196	30	15.3%
Local Government Penalties	78	327	(249)	-76.1%	327	281	46	16.4%
Funeral or Burial License Renewal Fees	1	20	(19)	-95.0%	20	38	(18)	-47.4%
Miscellaneous Fees	-	10	(10)	-100.0%	10	2	8	400.0%
Fund Total	\$ 668	\$ 987	\$ (319)	-32.3%	\$ 987	\$ 837	\$ 150	17.9%
<u>State Offset Claims Fund</u>								
State Offset Claims	\$ 55,063	\$ 52,119	\$ 2,944	5.6%	\$ 52,119	\$ 45,517	\$ 6,602	14.5%
Collections/IW Fees	2,380	2,477	(97)	-3.9%	2,477	2,328	149	6.4%
Fund Total	\$ 57,443	\$ 54,596	\$ 2,847	5.2%	\$ 54,596	\$ 47,845	\$ 6,751	14.1%
<u>Comptroller Debt Recovery Trust Fund</u>								
Local Offset Claims	\$ 37,873	\$ 45,142	\$ (7,269)	-16.1%	\$ 45,142	\$ 41,810	\$ 3,332	8.0%
Collection/Local Gov Fees	3,720	3,874	(154)	-4.0%	3,874	3,519	355	10.1%
Collection/IW Fees	1,935	2,067	(132)	-6.4%	2,067	1,944	123	6.3%
Fund Total	\$ 43,528	\$ 51,083	\$ (7,555)	-14.8%	\$ 51,083	\$ 47,273	\$ 3,810	8.1%
<u>State Parking Facility Maintenance Fund</u>								
Parking Fees	\$ 168	\$ 36	\$ 132	366.7%	\$ 36	\$ 35	\$ 1	2.9%
<u>Pre-Need Funeral Consumer Protection Fund</u>								
Pre-Need Contract Fees	\$ 90	\$ 89	\$ 1	1.1%	\$ 89	\$ 87	\$ 2	2.3%
GRAND TOTAL	\$ 148,836	\$ 151,180	\$ (2,344)	-1.6%	\$ 151,180	\$ 190,598	\$ (39,418)	-20.7%

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2016 and 2015
(Expressed in Thousands)

	<u>June 30,</u>	
	<u>2016</u>	<u>2015</u>
Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended	\$ 54,328,530	\$ 56,738,661
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	2	2
Receipts for the Payroll Consolidation Fund (460)	(4,721,042)	(4,942,084)
Receipts for Commercial Consolidation Fund (462)	(49,458,633)	(51,645,357)
Prior Year Refunds / Voids	<u>(21)</u>	<u>(42)</u>
Cash Receipts per Schedule of Cash Receipts for the Year Ended	<u>\$ 148,836</u>	<u>\$ 151,180</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF STATE OFFICERS' SALARIES
(Expressed in Thousands)

	Year ended June 30,			
	2016		2015	
	Expenditure Authority (Net of Transfers)	Expenditures	Appropriation after Transfers	Expenditures
GENERAL REVENUE FUND				
Legislative				
House of Representatives	\$ 8,101	\$ 8,101	\$ 8,027	\$ 8,016
Senate	4,014	4,014	4,014	4,014
Party Leaders	2,139	1,623	2,139	1,600
Per diem, Senate	400	271	400	327
Per diem, House of Representatives	800	510	800	719
Auditor General & Deputies	272	157	272	154
Total Legislative	<u>\$ 15,726</u>	<u>\$ 14,676</u>	<u>\$ 15,652</u>	<u>\$ 14,830</u>
Elected State Officers				
Governor	\$ 177	\$ -	\$ 177	\$ 94
Lieutenant Governor	135	136	136	136
Secretary of State	157	156	157	157
Comptroller	136	136	135	134
State Treasurer	136	136	136	136
Attorney General	157	156	157	157
Total Elected State Officers	<u>\$ 898</u>	<u>\$ 720</u>	<u>\$ 898</u>	<u>\$ 814</u>
Total Legislative and Elected State Officers	<u>\$ 16,624</u>	<u>\$ 15,396</u>	<u>\$ 16,550</u>	<u>\$ 15,644</u>
Appointed State Officers				
Dir., Aging	\$ -	\$ 48	\$ 116	\$ 116
Dir., Asst. Dirs., Central Management Services	-	385	385	359
Dir., Asst. Dirs., Corrections	-	261	278	274
Dir., Asst. Dir., Commerce & Economic Oppor.	-	263	264	206
Dir., EPA	-	133	133	133
Secretary, Asst. Secy., Human Services	-	150	406	276
Dir., Juvenile Justice	-	111	120	120
Dir., Asst. Dir., Labor	-	237	237	220
Chief Factory Inspector	-	52	52	22
Supt. Safety Inspection Education	-	-	57	41
Dir., Asst. Dir., State Police	-	133	246	133
Adj. Gen., Chief Assts. Military Affairs	-	287	313	306
Natural Resources Six Mine Officers	-	90	146	22
Chairman, Members, Ill. Labor Relations Bd.	-	762	762	758
Dir., Asst. Dir., Healthcare & Family Services	-	142	263	221
Dir., Asst. Dir., Public Health	-	278	278	186
Dir., Asst. Dir., Revenue	-	263	264	194
Chairman, Members, Prop. Tax Appeal Board	-	234	274	245
Dir., Asst. Dir., Veterans' Affairs	-	214	214	134
Chairman, Members, Civil Service Commission	-	116	132	126
Chairman, Members, Commerce Commission	-	602	602	599
Judges, Court of Claims	-	424	425	410
Chair., Vice Chair. Board of Elections	-	107	107	106
Members	-	225	225	211
Subtotal	<u>\$ -</u>	<u>\$ 5,517</u>	<u>\$ 6,299</u>	<u>\$ 5,418</u>

	Year ended June 30,			
	2016		2015	
	Expenditure Authority (Net of Transfers)	Expenditures	Appropriation after Transfers	Expenditures
GENERAL REVENUE FUND (Continued)				
Appointed State Officers (Continued)				
Balance brought forward	\$ -	\$ 5,517	\$ 6,299	\$ 5,418
Dir., Human Rights	-	116	116	116
Chairman, Members, Human Rights Comm.	-	581	616	582
Chairman, Members, Secy., Liquor Control Comm.	-	244	336	275
Members, Executive Ethics Commission	-	334	338	284
Chairman, Members, Pollution Control Bd.	-	589	589	507
Chairman, Members, Prisoner Review Bd.	-	1,175	1,298	1,233
Chairman, Members, State Merit Comm.	-	52	52	52
Chairman, Members, Ed. Labor Relations Bd.	-	480	480	398
Members, State Police Merit Board	-	92	118	96
Advocate, Small Business Utility	-	-	-	-
Total Appointed State Officers	\$ -	\$ 9,180	\$ 10,242	\$ 8,961
Executive Inspector Generals				
Executive Inspector General - Governor	\$ -	\$ 158	\$ 150	\$ 107
Executive Inspector General - Secretary of State	-	117	116	117
Executive Inspector General - Comptroller	-	101	101	102
Executive Inspector General - State Treasurer	-	102	106	106
Executive Inspector General - Attorney General	-	71	106	71
Total Executive Inspector Generals	\$ -	\$ 549	\$ 579	\$ 503
Funds Other Than General Revenue				
Appointed State Officers				
Secretary, Asst. Secy., Transportation	\$ -	\$ 278	\$ 278	\$ 196
State Fire Marshall	-	116	116	112
Dir. & Bd. of Review Members, Employment Sec.	-	217	219	219
Asst. Dir., Ill. Emergency Mgmt. Agency	-	116	116	111
Dir., Asst. Dir., Natural Resources	-	133	258	133
Six Mine Officers	-	-	94	68
Four Examining Officers	-	48	52	53
Dir., Asst. Dir., Agriculture	-	114	246	133
Secretary, Asst. Dirs., Financial Institutions	-	375	375	367
Dir., Children & Family Services	-	150	150	138
Dir., Illinois Power Agency	-	104	104	104
Chairman, Members, Workers' Comp. Comm.	-	1,204	1,204	1,202
Members, Illinois Racing Board	-	21	138	34
Superintendent, Lottery	-	134	142	136
Director, Banks & Real Estate.	-	100	136	136
Dir., Ill. Emergency Mgmt. Agency	-	129	129	129
Dir., Insurance	-	135	135	72
Total Appointed State Officers	\$ -	\$ 3,374	\$ 3,892	\$ 3,343
Total State Officers Salaries, All Funds	\$ 16,624	\$ 28,499	\$ 31,263	\$ 28,451

Note 1: Fiscal Year 2016 Expenditure authority and expenditures were obtained from the State Comptroller records as of September 30, 2016 except for the payroll for the Elected Officials and General Assembly which were obtained from the State Comptroller records as of January 31, 2017 and have been reconciled to the Office records. The June 2016 Payroll for Elected Officials and General Assembly Members was processed for payment in January 2017.

Note 2: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Office never received enacted personal services appropriations, the Office was able to submit vouchers to pay elected officials in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.

Note 3: The Civil Administrative Code (State Budget Law) (15 ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the Office's Fiscal Year 2015 legislative operations appropriation was carried forward to become the Office's Fiscal Year 2016 expenditure authority for legislative operations.

Note 4: Fiscal Year 2015 appropriations and expenditures were obtained from the State Comptroller records as of September 30, 2015 and have been reconciled to the Office records.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014**

The following explanations of significant variations (greater than \$20,000 and 20%) were prepared by Office of the Comptroller- Nonfiscal Officer Responsibilities' management, and are presented for additional analysis purposes only:

Analysis of Significant Variations in Expenditures Between Fiscal Years 2016 and 2015

General Revenue Fund

Expenditure variation by Major Object

Prior to FY16, the Office of the Comptroller received Line Item Appropriations for all expenditures. In FY16, the Office of the Comptroller received one Lump Sum Appropriation for all expenditures office-wide and all expenditures were reported under one lump sum major object code for that fiscal year. In FY15, the Office of the Comptroller received Line Item Appropriations for expenditures and all expenditures were reported under the appropriate major object code based upon expenditure type. The switch between appropriation formats of lump sum in FY16 and line item in FY15 does not allow for a meaningful comparison of expenditures for fiscal years 2016 and 2015.

Per Diem - House of Representatives

FY16 expenditures decreased 29.1% from FY15 due to a decrease in the number of paid session days. In FY15, there were 60 paid session days, and in FY16, there were 42 paid session days.

Pension Code Enforcement & Financial Reporting Standards Board

FY16 expenditures decreased 100% from FY15 due to a change in funding source. In FY16, these costs were paid from Comptroller Operations.

Road Fund

Salaries & Retirement Contributions - Transportation Secretary and Assistant Secretary

FY16 expenditures for Salaries and Retirement Contributions increased 41.7% and 50.3% respectively from FY15 due to the length of time the Assistant Secretary position was filled. In FY15, the position was filled approximately four months, and in FY16, the position was filled for twelve months.

Coal Mining Regulatory Fund

Salaries - State Mining Boards, Board Members

FY16 expenditures decreased 59.9% from FY15 due to a change in the funding source for the Mine Officer positions. These positions were paid from the General Revenue Fund in FY16, but the Mining Boards' salaries were paid from the Coal Mining Regulatory Fund both in FY16 and FY15.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014**

Coal Mining Regulatory Fund (Continued)

Retirement Contributions & Group Insurance Premiums - State Mining Boards, Board Members
FY16 expenditures decreased 100% from FY15 due to a change in the funding source. In FY16, the Mine Officer positions were paid from the General Revenue Fund.

Professions Indirect Cost Fund

Group Insurance Premiums - Director and Assistant Director
FY16 expenditures increased 37.9% from FY15 due to the fluctuation in costs associated with the State's portion of the group insurance premiums. Costs are determined by the type of coverage provided and the number of employees covered.

Comptroller's Administrative Fund

Lump Sums and Other Purposes
FY16 expenditures increased 167.5% from FY15 due to a change in the funding source for operational expenses such as travel, computer software maintenance, printing, commodities, EDP equipment, and operations of automotive equipment. In FY16, due to the lack of a State budget, critical Comptroller operational costs were transferred to the Comptroller's Administrative Fund from the General Revenue Fund.

Bank & Trust Company Fund

Salaries - Director
FY16 expenditures decreased 26.2% from FY15 due to the length of time the Director position was filled during the fiscal years. In FY16, the position was filled approximately nine months, and in FY15, the position was filled twelve months.

Insurance Producer Administrative Fund

Salaries & Retirement Contributions - Insurance Director
FY16 expenditures for Salaries and Retirement Contributions increased 87.7% and 102.6% respectively from FY15 due to the length of time the Director position was filled during the fiscal years. In FY16, the position was filled twelve months, and in FY15 the position was filled approximately six months.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014**

Analysis of Significant Variations in Expenditures Between Fiscal Years 2015 and 2014

General Revenue Fund

Commodities & Printing

FY15 expenditures for Commodities and Printing increased 78.7% and 212%, respectively, from FY14 due to a change in the funding source. In FY14 and FY15, these expenditures were paid from the General Revenue Fund and the Comptroller's Administrative Fund, but most of these expenditures were paid from the General Revenue Fund in FY15. Overall expenditures for commodities decreased in FY15 due to statewide budget constraints.

EDP

FY15 expenditures increased 104.9% from FY14 due to the one time purchase of a new Mainframe and network servers.

Telecommunications

FY15 expenditures decreased 20.8% from FY14 due to a change in the primary internet provider for the Office of the Comptroller.

Merit Commission

FY15 expenditures increased 40.9% from FY14 due to the one time payout for the Merit Commission administrative staff who retired in May 2015.

Salaries - Auditor General

FY15 expenditures decreased 27.8% from FY14 due to the retirement of the Deputy Auditor General in December 2013. A replacement has not been appointed to this position.

Salaries & Social Security - Court Reporting Services

FY15 expenditures decreased 45.7% and 45.6% from FY14 due to a change in the funding source for personal services and related benefit costs for Court Reporters. These expenditures were transferred to the Personal Property Replacement Tax Fund for FY15.

Court Reporting Support Services

FY15 expenditures increased 100% from FY14 due to change in funding source. Due to statewide budget constraints, these costs were paid from Comptroller Operations in FY14.

Pension Code Enforcement

FY15 expenditures increased 147.2% from FY14 due to the addition of various actuarial scenarios associated with the calculation of the Effective Rate of Interest for the State Employees University Retirement System Pension.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

General Revenue Fund (Continued)

Backlog Payments

Beginning in FY13, monies were appropriated from the current fiscal year budget for payment of the backlog of unpaid State vouchers and transfers from prior fiscal years. This Legislative Initiative was active for fiscal years 2013 and 2014. The monies appropriated were transferred from the appropriation to the General Revenue Fund balance. In FY15, these expenditures decreased 100% from FY14 due to lack of funding of this initiative.

Road Fund

Salaries & Retirement Contributions - Transportation, Secretary and Assistant Secretary

FY15 expenditures for Salaries and Retirement Contributions increased 30.6 % and 39.3% respectively from FY14 due to the length of time the Assistant Secretary position was filled. In FY14 the position was vacant, and in FY15, the position was filled for approximately four months.

Coal Mining Regulatory Fund

Retirement Contributions & Group Insurance Premiums - State Mining Boards, Board Members

FY15 expenditures for Retirement Contributions and Group Insurance Premiums increased 100% from FY14 due to a change in the funding source from the General Revenue Fund to the Coal Mining Regulatory Fund. In FY14, there was no appropriation authority for Retirement Contributions and Group Insurance Premiums from the Coal Mining Regulatory Fund.

Comptroller's Administrative Fund

Lump Sums and Other Purposes

FY15 expenditures decreased 60.5% from FY14 due to a change in the funding source for operational expenses such as travel, computer software maintenance, printing, commodities, EDP equipment and operations of automotive equipment. Due to budget constraints, these expenditures were partially paid by the Comptroller's Administrative Fund in FY15 instead of the General Revenue Fund.

Bank & Trust Company Fund

Salaries & Retirement Contributions - Director

FY15 expenditures for Salaries and Retirement Contributions increased 415.3% and 441.3%, respectively, from FY14 due to the length of time the Director position was filled during the fiscal years. In FY15, the position was filled twelve months, and in FY14 the position was filled for approximately two months.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2016, 2015 and 2014**

Bank & Trust Company Fund (Continued)

Group Insurance Premiums - Director

FY15 expenditures increased 100% from FY14 due to the fluctuation in costs associated with the State's portion of the group insurance premiums. Costs are determined by the type of coverage provided and the number of employees covered.

Personal Property Replacement Tax Fund

Lump Sum and Other Purposes

FY15 expenditures increased 100% from FY14 due to a change in the funding source for personal services and related benefit costs for Court Reporters. These expenditures were paid from the General Revenue Fund in prior years.

Insurance Producer Administrative Fund

Salaries & Retirement Contributions, Insurance Director

FY15 expenditures for Salaries & Retirement Contributions decreased 46.7% and 44.0%, respectively, from FY14 due to the length of time the Director position was filled during the fiscal years. In FY15, the position was filled for approximately six months, and in FY14, the position was filled for twelve months.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

The following explanations of significant variations (greater than \$20,000 and 20%) were prepared by the Office of the Comptroller's – Non Fiscal Officer Responsibilities' management and are presented for analysis purposes only:

Analysis of Significant Variations in Receipts Between Fiscal Years 2016 and 2015

General Obligation Bond Retirement & Interest Fund:

FY16 Parking Fees decreased 91.7% from FY15. Effective July 28, 2015, pursuant to Public Act 099-0166, the distribution for parking fees changed from 80% to the General Obligation Bond Retirement & Interest Fund (0101) and 20% to the State Parking Facility Maintenance Fund (0782) to 100% in the State Parking Facility Maintenance Fund (0782).

Direct Deposit Administration Fund:

Receipts consist of monies returned by the bank from direct deposit transactions. FY16 receipts increased 37.3% from FY15 due to the increased use/processing of electronic payments by State employees and vendors.

Warrants Escheat Fund:

Receipts consist of uncashed State warrants that have escheated. FY16 Escheated Warrants Receipts decreased 22.8% from FY15 due to the fluctuation in the number of uncashed warrants.

Comptroller's Administrative Fund:

FY16 Penalties decreased 21.3% from FY15 due to the settlement of a large number of penalty cases during FY15. The receipt of these negotiated penalties resulted in skewed receipts for FY15.

FY16 Local Government Penalties decreased 76.1% from FY15 due to a concentrated effort to collect statutorily required reporting. This effort has resulted in the decrease of penalties overall.

In FY16, Funeral or Burial License Renewal Fees decreased by 95% from FY15 due to rule changes for license renewals. Renewal fees come due over a five year period causing these variances.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

State Parking Facility Maintenance Fund:

FY16 Parking Fees increased 366.7% from FY15. Effective July 28, 2015, pursuant to Public Act 099-0166, the distribution for parking fees changed from 80% to the General Obligation Bond Retirement & Interest Fund (0101) and 20% to the State Parking Facility Maintenance Fund (0782) to 100% in the State Parking Facility Maintenance Fund (0782).

Analysis of Significant Variations in Receipts Between Fiscal Years 2015 and 2014

General Revenue Fund:

FY15 FICA Contribution Refunds decreased 100% from FY14 due to the fluctuation in the amount of make-up payments received from State agencies. There was an overpayment of the employer portion of the FICA taxes paid for Household Workers which resulted in a refund to the State in March 2014. The source payrolls were paid from the General Revenue Fund.

Backlog Payment Fund:

Beginning in FY13, monies were transferred from the General Revenue Fund for payment of the backlog of unpaid State vouchers and transfers for fiscal years 2013 and 2014 pursuant to a Legislative Initiative. FY15 receipts decreased 100% from FY14 due to decrease in fund transfers. FY14 was the final year for transfers from the General Revenue Fund to the Backlog Payment Fund.

Direct Deposit Administration Fund:

Receipts consist of monies returned by the bank from direct deposit transactions. FY15 receipts increased 35.1% from FY14 due to the increased use/processing of electronic payments by State employees and vendors.

Social Security Administration Fund:

Receipts consist of make-up payments by employers and employees and refunds from amended payroll tax returns. FY15 Employer Contributions Receipts increased 443.3% from FY14 due to the fluctuation in the amount of make-up payments received from State agencies. In FY14, there was an overpayment of the employer portion of the FICA taxes paid for Household Workers which resulted in a refund to the State in March 2014. In FY14, the refund was deposited to the General Revenue Fund instead of the Social Security Administration Fund.

Warrants Escheat Fund:

Receipts consist of uncashed State warrants that have escheated. FY15 Escheated Warrants Receipts decreased 20.3% from FY14 due to the fluctuation in the number of uncashed warrants.

**STATE OF ILLINOIS
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NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2016, 2015 and 2014**

Comptroller's Administrative Fund:

FY15 Penalties increased 221.1% from FY14 due to the settlement of a large number of penalty cases during FY15. The receipt of these negotiated penalties resulted in skewed receipts for FY15. In FY14, the Comptroller's Office began collecting penalties imposed by the Local Government Financial Statement Act for the late submission of Annual Financial Reports and Audits from Local Government Entities. This effort has resulted in the decrease of penalties overall.

In FY14, the Comptroller's Office began collecting Funeral or Burial License Renewal Fees pursuant to the Illinois Funeral or Burial Funds Act. FY15 Funeral or Burial License Renewal Fees decreased by 47.4% from FY14 due to rule changes for license renewals. Renewal fees come due over a five-year period causing these variances.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NON FISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Fiscal Years Ended June 30, 2016 and 2015

The following explanations of significant variations (greater than \$20,000 and 20%) were prepared by Office of the Comptroller- Nonfiscal Officer Responsibilities' management, and are presented for additional analysis purposes only:

FISCAL YEAR 2016

General Revenue Fund

Salaries - Members of the House of Representatives, Members of Senate, Members of Leadership, Elected Officers of Executive Branch

FY16 lapse period expenditures consisted of the payment for personal services for the months of April 2016, May 2016, and June 2016. These payments were delayed due to cash flow.

Per Diem – Senate, House of Representatives

FY16 Lapse Period expenditures consisted of legislative per diem payments for session days for the period of April 4, 2016 through May 31, 2016. These payments were delayed due to cash flow.

Mileage - General Assembly

FY2016 Lapse Period expenditures of 50.4% of total expenditures consisted of legislative per diem payments for session days for the period of April 4, 2016 through May 31, 2016. These payments were delayed due to cash flow.

Comptroller's Administrative Fund

Lump Sum and Other Purposes

FY16 lapse period expenditures of 80.9% of total expenditures consisted of payments for legal and auditing services, employee travel reimbursements, and the purchase of warrants, paper, and envelopes. These payments were made during the lapse period due to the funding from P.A. 99-0524.

State Lottery Fund

Lump Sum and Other Purposes

FY16 lapse period expenditures of 100% of total expenditures consisted of the reimbursement of postage expenditures for payments for the Illinois Lottery. These payments were made during the lapse period due to the funding from P.A. 99-0524.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NON FISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Fiscal Years Ended June 30, 2016 and 2015**

FISCAL YEAR 2015**General Revenue Fund**Printing

FY15 lapse period expenditures of 60.6% of total expenditures consisted of the purchase of paper and envelopes to restock inventory.

EDP

FY15 lapse period expenditures of 47.6% of total expenditures consisted of the purchase of software licenses, netbooks and network equipment related to the upgrade of the Comptroller's firewall.

Telecommunications

FY15 lapse period expenditures of 37.6% of total expenditures consisted of the payment of phone bills for the months of April 2015, May 2015, and June 2015.

Merit Commission

FY15 lapse period expenditures of 28.4% of total expenditures consisted of the payment for accrued leave and the associated benefits for a retiring employee.

Per Diem – Senate, House of Representatives

FY15 lapse period expenditures consisted of legislative per diem payments for session days for the period of May 18, 2015 through May 31, 2015. These payments were delayed due to cash flow.

Travel - Court Reporting Services

FY15 lapse period expenditures of 20.2% of total expenditures consisted of the travel reimbursements for Court Reporters attending the Spring 2015 Training Seminar.

Pension Code Enforcement

FY15 lapse period expenditures of 41.6% of total expenditures consisted of payments for financial consultation and actuarial services associated with the contribution rate for the State Universities Retirement Systems.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2016
(Expressed in Thousands)**

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2016					
General:					
General Revenue	\$ -	\$ 20	\$ 20	\$ (17)	\$ 3
Special Revenue:					
Comptroller's Audit Expense					
Revolving	1	-	1	(1)	-
Comptroller's Administrative	722	2,048	2,770	(2,475)	295
Agency:					
Social Security Administration	-	5	5	(4)	1
Total	<u>\$ 723</u>	<u>\$ 2,073</u>	<u>\$ 2,796</u>	<u>\$ (2,497)</u>	<u>\$ 299</u>

General Revenue: Accounts receivable, as of June 30, 2016, consisted of \$20 due from private resources, of which \$17 has been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2016, consisted of \$1 due from local governments, of which \$1 has been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2016, consisted of \$722 due from local governments, of which \$668 has been estimated to be uncollectible and of \$2,048 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes, of which \$1,807 has been estimated to be uncollectible.

Social Security Administration: Accounts receivable, as of June 30, 2016, consisted of \$5 of the employee portion of Social Security Taxes, of which \$4 has been estimated to be uncollectible.

Note: Receivables are collected by the Office of the Comptroller. Delinquent accounts are referred to the Office of the Comptroller's Offset System and private collection firms.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2015
(Expressed in Thousands)

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2015					
General:					
General Revenue	\$ -	\$ 20	\$ 20	\$ (20)	\$ -
Special Revenue:					
Comptroller's Audit Expense					
Revolving	1	-	1	(1)	-
Comptroller's Administrative	913	1,790	2,703	(2,631)	72
Agency:					
Social Security Administration	-	5	5	(5)	-
Total	\$ 914	\$ 1,815	\$ 2,729	\$ (2,657)	\$ 72

General Revenue: Accounts receivable, as of June 30, 2015, consisted of \$20 due from private resources, of which \$20 has been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2015 consisted of \$1 due from local governments of which \$1 has been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2015, consisted of \$913 due from local governments, of which \$871 has been estimated to be uncollectible and of \$1,790 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes, of which \$1,760 has been estimated to be uncollectible.

Social Security Administration: Accounts receivable, as of June 30, 2015, consisted of \$5 of the employee portion of Social Security Taxes, of which \$5 has been estimated to be uncollectible.

Note: Receivables are collected by the Office of the Comptroller. Delinquent accounts are referred to the Office of the Comptroller's Offset System and private collection firms.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
FISCAL YEARS 2015 and 2016**

Office Functions

The Office's "Nonfiscal Officer" functions, as set forth in the Illinois Compiled Statutes (ILCS), are as follows:

1. Obtain, review, and compile Annual Financial Reports for local government units in Illinois, excluding school districts (35 ILCS 220/2-3). Establish advisory guidelines for units of local government as to systems of accountancy (15 ILCS 425/1-2).
2. Administration of the Illinois Cemetery Care Act and related acts (760 ILCS 100/1-24).
3. Administration and maintenance of certain non-appropriated trust funds (Various references).
4. Administration of the Kaskaskia Commons Permanent Fund (Various Senate Bills).
5. Process and disburse appropriations for the following (Various references):
 - Salaries, per diem payments and mileage reimbursements for members of the General Assembly;
 - Salaries for elected and appointed State Officers;
 - Salaries for court reporters (705 ILCS 70/8 (e)); and
 - Transcript fees for Court Reporters (705 ILCS 75/4).

Budgeting

Planning and budgeting of the Comptroller's Office begins at the senior staff level. To begin the process, each year in late September, the Director of Budget and Fiscal solicits budget information from the Chief of Staff and the two Assistant Comptrollers. The Assistant Comptrollers will obtain from Departmental Directors information on operational needs, initiatives and resource levels needed. Typically, the Departmental Director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year's budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year's budget, the Departmental Director will request input from his staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and Fiscal.

The Director of Budget and Fiscal in conjunction with the Chief of Staff, reviews each department's needs and prepares a recommendation report for amendments to various budget line items. The recommendations are sent to the Comptroller. After a preliminary meeting with appropriate staff to discuss the recommendations, the Director of Budget and Fiscal and the Chief of Staff meet with the Comptroller for a final review of the budget. Once the Comptroller has approved the Office's budget, it is presented to the Governor's Office of Management and Budget, which will include it in the State Budget Book.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
FISCAL YEARS 2015 and 2016**

Budgeting (Continued)

The Comptroller will present the Office's budget to the General Assembly. The final budget as approved by the General Assembly and signed into law by the Governor is returned to the Comptroller where the Director of Budget and Fiscal allocates the money actually appropriated to the Office for the year. This process is normally concluded in June.

The Directors are responsible for reporting potential budget issues to the Assistant Comptroller and/or the Director of Budget and Fiscal. The budget staff reviews all office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

Strategic Long Range Plan

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

- To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
- To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reducing the associated costs.
- To increase the efficiency of the Comptroller's various facilities in order to enhance the effectiveness of overall activities.
- To maintain a quality work force through the recruitment, selection and training process.

These goals are consistent with the Office's main mission i.e., to provide fiscal information for the purpose of promoting the integrity of public policy decisions, and to efficiently manage and report on the State's accounts.

Fiscal Year 15/16 Planned / Implemented

- 1) Develop, design, and plan for the implementation of the new Statewide Accounting system.
- 2) Continue implementation of the Local Debt Recovery Program to allow for state payments to be offset against debt for local units of government. Enhance the online portal that local units of governments use in order to improve procedures and practices of the program in addition to providing field training and outreach program to prospective users.
- 3) Work to expand The Ledger, the State financial transparency portal, by providing more information and making it more user-friendly. Add more graphics and explanatory material to enhance the user experience.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
FISCAL YEARS 2015 and 2016**

Strategic Long Range Plan (Continued)

- 4) Work to expand and improve The Warehouse, the State's Local Government transparency portal, by providing more information and context to data. Add more graphics and explanatory material to enhance the user experience.
- 5) Continue implementation of the State Reciprocal Program with the Federal government to allow for federal payments to be offset against State debt and State payments to be offset against federal debt.

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program. These mechanisms include formal guidelines for the review, coordination, and approval of activities and include participation by upper administration personnel.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
BUDGET IMPASSE DISCLOSURES (NOT EXAMINED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Office of the Comptroller to pay Fiscal Year 2016 costs using the Office of the Comptroller's Fiscal Year 2017 appropriations for non-payroll expenditures. The following chart shows the Office of the Comptroller's plan to expend its Fiscal Year 2017 appropriations to cover its Fiscal Year 2016 costs:

OUTSTANDING FISCAL YEAR 2016 INVOICES

<u>Fund Number</u>	<u>Fund Name</u>	<u>Number</u>	<u>Dollar Value</u>
0001	General Revenue Fund	333	\$ 586,521
0686	Budget Stabilization Fund	<u>276</u>	<u>548,094</u>
		<u>609</u>	<u>\$1,134,615</u>

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS
(NOT EXAMINED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Transactions Involving the Illinois Finance Authority

The Office of the Comptroller and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

During Fiscal Year 2016, none of the Office’s vendors participated in the Vendor Support Initiative Program (VSI).

Vendor Payment Program (VPP)

In 2011, the State of Illinois (State) created the voluntary Vendor Payment Program (VPP) in response to delays in payments for goods and services provided by the State’s vendors arising from the State’s cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as “qualified purchasers” of accounts receivable from “participating vendors” who had submitted invoices which had not been paid by the State.

A participating vendor’s accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments (2) where 90 days have passed since the proper bill date, which is (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540) and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements.

The following chart shows the Office of the Comptroller’s VPP transactions:

VPP TRANSACTIONS

	<u>Fiscal Year Ended June 30,</u>	
	<u>2016</u>	<u>2015</u>
Dollar Value	\$0	\$21,965
Vendors	0	2
Invoices	0	3

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
INTEREST COSTS ON FISCAL YEAR 2016 INVOICES
(NOT EXAMINED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Prompt Payment Interest Costs

The Office of the Comptroller calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Office of the Comptroller. The following chart shows the Office of the Comptroller's prompt payment interest incurred related to Fiscal Year 2016 invoices, calculated on the accrual basis of accounting, through June 30, 2016, by fund:

PROMPT PAYMENT INTEREST INCURRED
Year Ended June 30, 2016

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
0001	General Revenue Fund	4	2	\$ 54
0543	Comptroller's Administrative Fund	<u>65</u>	<u>22</u>	<u>14,049</u>
	Total	<u>69</u>	<u>24</u>	<u>\$14,103</u>

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2016, 2015 AND 2014**

	<u>2016</u>	<u>2015</u>	<u>2014</u>
External Affairs	1	1	1
Federal Affairs	-	-	1
Minority & Small Business Dev.	1	2	1
PLACE (CCBT)	16	15	16
Communications	6	9	9
Comptroller/Administration	6	9	6
Government & Community Affairs	5	6	6
Local Gov. Debt	13	10	7
Human Resources	4	4	5
Internal Audit	3	2	3
Intergovernmental Affairs	1	1	2
Legal	4	4	5
Strategic Initiatives	2	2	2
Scheduling	-	1	1
Bonds Fiscal	6	4	6
Fiscal Policy/Information Tech.	1	1	1
Funds Management	6	5	5
Information Technology	24	25	33
Administrative Services	24	24	25
Budget/Fiscal	1	1	1
Budget/State Officer	5	4	3
Fiscal	3	3	3
Financial Reporting	5	5	5
Operations/Administration	2	2	2
Procurement	3	3	3
State Accounting	43	43	47
Systems Administration	11	11	5
Consumer/Constituent Affairs	7	1	6
Legislative Affairs	2	1	1
Local Government	6	7	7
Programs	1	1	1
Public Affairs	8	2	6
TOTAL	<u>220</u>	<u>209</u>	<u>225</u>

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
FOR THE YEARS ENDED JUNE 30, 2015 AND 2016**

The following data was extracted from information reported by the Office for inclusion in the Illinois Office of the Comptroller's Public Accountability Report.

(Appropriated Spending in Thousands)

<u>Reporting Programs</u>	<u>FY2015</u>		<u>FY2016</u>	
	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Statewide Financial Management and Reporting	\$17,377.5	177	\$11,698.3	177
Pre-need Licensing and Compliance Enforcement	\$3,161.7	24	\$2,875.9	24
Local Government	\$2,331.0	18	\$1,651.0	18
<u>Non-Reporting Programs</u>				
Backlog	\$0.0	N/A	\$0.0	NA
Court Reporting Services	\$61,132.4	N/A	\$60,573.3	N/A
State Officers' Salaries	\$31,964.6	N/A	\$30,918.2	N/A
Administrative Fund	\$312.7	N/A	\$835.3	N/A
Merit Commission	\$86.1	N/A	\$0.0	N/A
Inspector General	\$19.4	N/A	\$0.0	N/A
State Lottery Expenses	\$50.3	N/A	\$50.3	N/A
Agency Totals	\$116,435.7		\$108,602.3	

Mission and Organization

With the passage of the Illinois Constitution of 1970, the Office became the State's Chief Fiscal Control Officer, responsible for the legal, efficient, and effective operation of state government's fiscal affairs. The Illinois Office of the Comptroller (Office) is charged with the responsibility to maintain the State's central fiscal accounts, order payments into the treasury, and issue warrants against any funds held by the Treasurer. The new Constitution directed the Office to apply sound fiscal controls to all of the State's central fiscal accounts.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
FOR THE YEARS ENDED JUNE 30, 2015 AND 2016**

To accomplish the legal mandates set forth in the Constitution and supporting statutes, the Office performs the key financial functions of statewide financial management and reporting. Additionally, the Office regulates Pre-need licenses and purchases through the Pre-need Licensing and Compliance Enforcement (PLACE) program, and the Local Government Division collects and analyzes annual financial reports from over 8,000 units of local government. Cash flow issues heavily influenced statewide financial management activities in fiscal year 2015. It appears that state government will have ongoing cash flow problems based on forecasts for the state's major revenue components. If cash flow difficulties continue, payments for everyday operations will continue to be delayed during the entire fiscal year. During fiscal year 2015, the financial reporting program continued to produce award winning reports, receiving Certificates of Achievement for Excellence from the Government Finance Officers Association for the Comprehensive Annual Financial Report and the Popular Annual Financial Report. In addition, the Public Accountability Report collected detailed performance measures on hundreds of programs administered by Illinois state agencies.

Public inquiries to all areas of the Office continued at a high level during fiscal year 2015 due in part to cash flow issues and payees seeking information regarding the status of payments. Nearly 127,000 telephone inquiries were made to the Records Center where staff members were able to provide a response, on average, in less than one day. Approximately 22,793 inquiries, more comprehensive in nature, were received by the Expenditure Analysis and Review Section (EARS). These formal information inquiries are in addition to the approximately 18.7 million page views in fiscal year 2015 at the Office's website (illinoiscomptroller.gov) where visitors can access a variety of financial information and reports. As part of the statutory responsibility of the Office, the Local Government Division annually produces the Fiscal Responsibility Report Card which summarizes financial data received from approximately 5,200 units of local government. The edit and review process ensures that the financial data submitted on the Annual Financial Reports (AFRs) is of acceptable quality to produce the Fiscal Responsibility Report Card. The Comptroller Connect Internet Filing program is utilized by local governments to digitally report their data. The Local Government Division provides governments with: hands-on AFR assistance; regional training workshops; a toll-free local government assistance hotline (averaging 4,773 calls annually), and Local Government Division email access (averaging 1,202 emails annually). Fiscal Responsibility Report Cards and Data Summaries are available for download on the Office's website. Also available at the Office's website, the warehouse displays all reports (AFRs, annual audits, and TIF reports) received from local governments. In fiscal year 2015, the Division achieved a compliance rate of 99.8%.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
FOR THE YEARS ENDED JUNE 30, 2015 AND 2016**

During fiscal year 2015, the PLACE department enhanced procedures within the audit department to maintain the statutory level of compliance for financial reporting by the state's approximately 2,000 licensed funeral homes, cemeteries, crematories and Pre-need contractors; achieved through increased communication, the use of technology, and a protocol that included regular contact and follow-up. As a result, 95% of the Offices' licensees were in compliance with the statutory requirements to file with the Office. In order to ensure that consumer funds are being protected, audits of these financial reports are conducted on a recurring basis. The number of audits performed in 2015 was 500, with a goal for next year of 600. In order to increase the audit performance, the department has developed a plan to enhance the audit procedures through technology and enhanced communication. The salaries of all court reporters employed by the circuit courts are paid by the State of Illinois. This function was transferred to the Office's Office in fiscal year 2006. In addition to salaries, fees are paid to Court Reporters for preparing and filing court transcripts. The General Assembly also appropriates funds to the Office to pay the salaries of state officers. This group includes the elected executive branch officers (Governor, Lieutenant Governor, Secretary of State, Attorney General, Comptroller, and Treasurer), members of the legislature, and various department directors and commission chairs and members.

Office of the State Comptroller- Statewide Financial Management and Reporting

Mission Statement: The mission of the statewide financial management program is to process and account for financial transactions for state government, payees, and vendors in order to maintain a high degree of integrity over records and systems. In order to ensure public accountability, the government financial reporting program provides reliable, accessible and comprehensive financial/information to the general public and others with a financial interest in the State of Illinois.

Program Goals:

Objectives:

- 1 To approve 95% of all problem- free non General Revenue Fund commercial transactions in 4 business days or less.
- 2 To maintain the number of certified vendors at or above 95% of the total vendor file by June 30, 2017.
- 3 To maintain at or above 98% the number of commercial vouchers submitted in a paperless format.
- 4 To maintain the number of agencies that participate in the Statewide Accounting Management System's (SAMS) on- line obligation program at or above 52 through June 30, 2017.
- 5 Maintain at or above 88% the number of payroll Electronic Fund Transfers (EFT) by June 30, 2017.

Statutory Authority: 15 ILCS 405

	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Actual /Projected</u>	<u>Fiscal Year 2016 Target /Projected</u>	<u>Fiscal Year 2016 Actual</u>	<u>Fiscal Year 2017 Target</u>
<u>Input Indicators</u>					
• Total expenditures- all sources (in thousands)	\$16,856.9	\$17,377.5	\$15,640.0	\$11,698.3	\$19,500.0
• Total expenditures- state appropriated funds (in thousands)	\$16,856.9	\$17,377.5	\$15,640.0	\$11,698.3	\$19,500.0
• Average monthly full-time equivalents	212.0	177.0	177.0	177.0	177.0
<u>Output Indicators</u>					
• Total payments processed	15,209,821	14,992,358	15,000,000	14,085,085	14,500,000
• Total commercial vouchers processed	5,112,074	4,985,320	5,000,000	3,067,522	4,500,000
• Total vendors on vendor file	1,031,464	669,592	750,000	600,915	650,000
• Vendors on vendor file that are certified	953,293	628,627	700,000	577,395	625,000
• Total number of intercepted payments- Local	238,731	267,059	280,000	250,029	235,000
• Total number of intercepted payments- State	182,323	203,298	210,000	231,701	235,000
• Paperless vouchers processed	4,719,605	4,672,144	4,700,000	3,741,518	4,700,000
• Inquiries received by Expenditure Analysis and Review Section (EARS)	21,596	22,793	22,500	22,141	22,500
• Number of agencies that participate in the SAMS on-line processing program	47.0	47.0	48.0	56.0	60.0
• Number of agencies that participate in the SAMS File Transfer Protocol Program	87.0	87.0	90.0	88.0	90.0
• Agencies participating in the PAR program	75.0	75.0	80.0	79.0	80.0
• Number of EFT transactions - Payroll Direct	2,597,555	2,690,123	2,700,000	2,573,930	2,600,000
• Number of EFT transactions - Retirement	1,974,326	2,049,237	2,100,000	2,238,412	2,300,000
• Number of EFT transactions - Tax	2,885,337	2,752,967	2,800,000	2,886,000	2,900,000
• Number of EFT transactions - Commercial	3,358,165	3,481,178	3,500,000	2,906,577	3,500,000

	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Actual /Projected</u>	<u>Fiscal Year 2016 Target /Projected</u>	<u>Fiscal Year 2016 Actual</u>	<u>Fiscal Year 2017 Target</u>
<u>Outcome Indicators</u>					
• Percentage of non-GRF commercial vouchers processed in four calendar days or less	95.89%	93.78%	96%	93.08%	95%
• Percentage of certified vendors on vendor file	92.42%	93.88%	95%	96.09%	96%
• Dollar amount of intercepted payments- State (in millions)	\$47.8	\$54.6	N/A	\$57.5	N/A
• Dollar amount of intercepted payments- Local (in millions)	\$45.3	\$49.0	N/A	\$41.6	N/A
• Percentage of paperless commercial vouchers approved	97.4%	97.5%	98%	98.27%	99%
• Percentage of EFT transactions- Payroll Direct	87.05%	88.04%	90%	88.23%	90%
• Percentage of EFT transactions- Retirement	90.43%	91.63%	93%	92.67%	94%
• Percentage of EFT transactions- Tax	69.53%	68.42%	70%	70.14%	71%
• Percentage of EFT transactions- Commercial	65.69%	69.83%	70%	73.17%	74%
• Illinois CAFR received Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	N/A	N/A	N/A
• Illinois PAFR received GFOA Certificate of Achievement for Outstanding Achievement in PAFR Reporting	Yes	Yes	N/A	N/A	N/A
<u>Efficiency/Cost- Effectiveness</u>					
• Inquiries per EARS staff	7,199	7,598	7,500	7,380	7,500
• Personal Service cost per EARS inquiry (in dollars)	\$9.52	\$9.46	\$9.59	\$10.60	\$10.77

Office of the State Comptroller - Pre-need Licensing and Compliance Enforcement

Mission Statement: To prevent fraud and ensure delivery of contracted services for consumers. The Pre-need Licensing and Compliance Enforcement (PLACE) Division licenses, regulates and audits the trust funds of non-exempt cemeteries and funeral homes. PLACE also licenses, regulates and audits crematories to assure statutorily required operations.

Program Goals:

Objectives:

- 1 To provide regulation of pre-need licenses and purchases through continuous correspondence.
- 2 To increase the compliance rate of licensees filing annual reports to 100%.
^aBy June 2017, 100% of licensees required to electronically file would be in compliance.

^bPLACE will continue to provide training of the electronic filing program for all licensees, as well as internal staff.
- 3 To ensure the consistent, regular and open exchange of information among and between field auditors and office staff through timely submission of work papers.

^aBy January 1, 2017, PLACE auditors will be enabled with new and enhanced technology to increase efficiency in the auditing process.

Statutory Authority: 225 ILCS 45, 760 ILCS 100

	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Target</u>	<u>2016 Actual</u>	<u>2017 Target</u>
			<u>/Projected</u>		<u>/Projected</u>
<u>Input Indicators</u>					
• Total expenditures- all sources (in thousands)	\$3,435.5	\$3,161.7	\$ 2,846.0	\$2,875.9	\$3,300.0
• Total expenditures- state appropriated funds (in thousands)	\$3,435.5	\$3,161.7	\$2,846.0	\$2,875.9	\$3,300.0
• Average monthly full-time equivalents	31.0	24.0	24.0	24.0	24.0
<u>Output Indicators</u>					
• Total licenses issued	61.0	23.0	55.0	37.0	35.0
• Total audits conducted	504.0	500.0	600.0	519.0	600.0
• Total number of licensees	2,032	2,029	2,084	1,967	2,002
• Total number of licensees meeting annual reporting requirements	1,871	1,934	2,010	1,880	2,000
<u>Outcome indicators</u>					
• Percentage of total licensees complying with annual reporting requirements	92%	95%	100%	95%	100%
• Late filing fees received from licensees (in thousands)	\$29.0	\$13.2	\$15.0	\$7.3	\$10.0
<u>Efficiency/ Cost Effectiveness</u>					
• Consumer hotline inquiries	505.0	460.0	400.0	430.0	375.0
• Audits per auditor	72.0	71.0	85.0	74.0	85.0

Office of the State Comptroller- Local Government

Mission Statement: The Local Government Division provides efficiency, transparency and accountability to the financial reporting process for local governments while assisting governments in fulfilling their mandated fiscal responsibilities to taxpayers.

Program Goals:

Objectives:

- 1 To ensure that local governments comply with statutory financial reporting requirements.
 - ^aTo increase the compliance rate of local governments filing Annual Financial Reports (AFR) to 100%.
 - ^bTo provide the Office Connect Internet Filing Program, which allows local governments to submit their AFRs 24 hours a day and to increase users to 99%.
- 2 To assess the financial health of local governments.
 - ^aTo collect and analyze AFRs.
 - ^bTo produce the Fiscal Responsibility Report Card
- 3 To provide taxpayers with useful fiscal information regarding local governments.
 - ^aTo make all reports available for public inspection on the Office’s WAREHOUSE landing page.

	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Actual</u>	<u>Fiscal Year 2016 Target /Projected</u>	<u>Fiscal Year 2016 Actual</u>	<u>Fiscal Year 2017 Target /Projected</u>
<u>Input Indicators</u>					
• Total expenditures- all sources (in thousands)	\$1,489.1	\$2,331.0	\$2,098.0	\$1,651.0	\$2,000.0
• Total expenditures- state appropriated funds (in thousands)	\$1,489.1	\$2,331.0	\$2,098.0	\$1,651.0	\$2,000.0
• Average monthly full-time Equivalents	14.0	18.0	18.0	18.0	18.0
<u>Output Indicators</u>					
• Inquiries to local government help desk	3,200	4,773	4,000	5,570	5,600
<u>Outcome Indicators</u>					
• Percentage of local governments complying with AFR requirements	99.5%	99.8%	99.9%	99.6%	99.6%
• Percentage of local governments using the Office Connect Internet Filing Program	99.5%	99.8%	99.9%	99.8%	99.8%
• Inquiries to Local Government email	1,200	1,202	1,200	1,640	1,700