

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

AGENCY OFFICIALS

Director (12/10/2008 to current)	Mr. Patrick Delfino
Interim Director (10/1/2008 to 12/9/2008)	Mr. Patrick Delfino
Director (through 9/30/2008)	Mr. Norbert J. Goetten
Assistant Director (through 9/30/2008)	Mr. Patrick Delfino
Fiscal Officer	Ms. Gloria Mundy

Agency administrative office is located at:

725 South Second Street
Springfield, IL 62704

STATE'S ATTORNEYS APPELLATE PROSECUTOR



ADMINISTRATIVE OFFICE
725 SOUTH SECOND STREET
SPRINGFIELD, ILLINOIS 62704
(217) 782-1628
FAX (217) 782-6305

ROBERT HAIDA
CHAIRMAN

PATRICK DELFINO
DIRECTOR

DEPUTY DIRECTORS

SECOND DISTRICT:
LAWRENCE M. BAUER

THIRD DISTRICT:
TERRY A. MERTEL

FOURTH DISTRICT:
ROBERT J. BIDERMAN

FIFTH DISTRICT:
STEPHEN E. NORRIS

BOARD OF GOVERNORS

FIRST DISTRICT:
ANITA ALVAREZ
STATE'S ATTORNEY
COOK COUNTY

SECOND DISTRICT:
JOHN BARSANTI
STATE'S ATTORNEY
KANE COUNTY

JOSEPH E. BIRKETT
STATE'S ATTORNEY
DuPAGE COUNTY

MICHAEL J. WALLER
STATE'S ATTORNEY
LAKE COUNTY

THIRD DISTRICT:
KEVIN LYONS
STATE'S ATTORNEY
PEORIA COUNTY

SHELDON SOBOL
STATE'S ATTORNEY
GRUNDY COUNTY

FOURTH DISTRICT:
THOMAS J. BROWN
STATE'S ATTORNEY
LIVINGSTON COUNTY

JOHN SCHMIDT
STATE'S ATTORNEY
SANGAMON COUNTY

FIFTH DISTRICT:
ROBERT HAIDA
STATE'S ATTORNEY
ST. CLAIR COUNTY

KEVIN KAKAC
STATE'S ATTORNEY
WAYNE COUNTY

February 18, 2009

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

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the year(s) ended June 30, 2008 and June 30, 2007, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

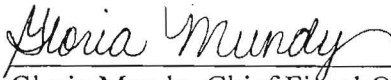
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency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

Yours very truly,

Illinois Office of the State's Attorneys Appellate Prosecutor



Patrick Delfino, Director



Gloria Mundy, Chief Fiscal Officer

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORTS

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

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

The Office of the State's Attorneys Appellate Prosecutor did not have any current or prior findings.

EXIT CONFERENCE

The content of the report was discussed with Office personnel at an exit conference on February 18, 2009. Attending were:

State's Attorneys Appellate Prosecutor
Patrick Delfino, Director
Gloria Mundy, Fiscal Officer

Office of the Auditor General
Peggy Hartson, Audit Manager

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's (Office) 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, 2008. The management of the Office is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Office's compliance based on our examination.

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

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis,

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

In our opinion, the Office complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008.

Internal Control

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and the 2008 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Office management, and the State's Attorneys Appellate Prosecutor Board of Governors, and is not intended to be and should not be used by anyone other than these specified parties.


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

February 18, 2009

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedule of Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (not examined)

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor / Pass - Through Grantor / Program Title	Federal CFDA Number	Pass - Through Grantor's Number	Total Expenditures
<u>U.S. Department of Justice</u>			
Pass Through Grantor: Illinois Criminal Justice Information Authority			
Byrne Formula Grant Program/Byrne Justice Assistance Grant Program			
Local Drug Prosecution Support Project	16.738	405025	\$ 73,440
Local Drug Prosecution Support Project	16.738	405225	270,610
Systemic Sentencing Appeals	16.579	404188	122,249
Systemic Sentencing Appeals	16.738	405188	173,353
Violence Against Women Grants			
Prosecutor Training on Sexual Assault and Domestic Violence	16.588	602104	<u>17,556</u>
Total Expenditures of Federal Awards			<u><u>\$ 657,208</u></u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor / Pass - Through Grantor / Program Title	Federal CFDA Number	Pass - Through Grantor's Number	Total Expenditures
<u>U.S. Department of Justice</u>			
Pass Through Grantor: Illinois Criminal Justice Information Authority			
Byrne Formula Grant Program/Byrne Justice Assistance Grant Program			
Local Drug Prosecution Support Project	16.579	404125	\$ 180,271
Local Drug Prosecution Support Project	16.579	405025	343,553
Systemic Sentencing Appeals	16.579	403188	113,144
Systemic Sentencing Appeals	16.579	404188	216,537
Violence Against Women Grants			
Prosecutor Training on Sexual Assault and Domestic Violence	16.588	602004	<u>8,358</u>
Total Expenditures of Federal Awards			<u><u>\$ 861,863</u></u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2008

Note 1 – Basis of Presentation

The accompanying Expenditures of Federal Awards include the federal grant activity of the Office of the State's Appellate Prosecutor (Office) and are presented on the cash basis of accounting.

The Office has interagency agreements with the Illinois Criminal Justice Information Authority to perform grant activities related to improving the criminal justice system (CFDA 16.579 and 16.738) and to combating violent crimes against women (CFDA 16.588).

Note 2 – Description of Programs

Byrne Memorial Formula Grant Program CFDA #16.579

The objective of this program is to reduce and prevent illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system.

Byrne Memorial Justice Assistance Grant Program CFDA #16.738

The objective of this program is to provide states and units of local government with funds to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice.

Violence against Women Formula Grant CFDA #16.588

The objective of this program is to assist states and other units of government in developing and strengthening effective law enforcement and prosecution strategies to combat violent crimes against women and develop and strengthen victim services in cases involving crimes against women. The program encourages the development and implementation of effective, victim-centered law enforcement, prosecution, and court strategies to address violent crimes against women and the development and enhancement of victim services in cases involving violent crimes against women.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2008

P.A. 95-0348 FISCAL YEAR 2008	Appropriations (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
<u>General Revenue Fund - 001</u>					
Personal Services	\$ 3,422,420	\$ 3,420,547	\$ 1,600	\$ 3,422,147	\$ 273
Employee Retirement					
Contributions Paid by Employer	137,131	132,780	-	132,780	4,351
State Contributions to State					
Employees' Retirement System	554,727	554,300	265	554,565	162
State Contributions to Social Security	247,000	246,877	122	246,999	1
Contractual Services					
Other than Rental of Real Property	335,045	294,701	40,343	335,044	1
Tax Objection Casework	70,073	70,072	-	70,072	1
Rental of Real Property	212,704	206,478	6,225	212,703	1
Travel	7,434	7,433	-	7,433	1
Commodities	15,700	14,183	1,517	15,700	-
Printing	4,900	4,900	-	4,900	-
Equipment	5,880	835	5,045	5,880	-
Electronic Data Processing	9,396	6,498	2,200	8,698	698
Telecommunications	24,733	24,732	-	24,732	1
Operation of Automotive Equipment	11,700	10,423	1,277	11,700	-
Training Grant	138,500	136,807	-	136,807	1,693
Law Intern Program	100	-	-	-	100
Continuing Legal Education	100	-	100	100	-
Legal Publications	3,500	3,500	-	3,500	-
Training for Drug and Violence Cases	80,000	55,832	24,168	80,000	-
Cook County State's Attorney	2,700,000	2,700,000	-	2,700,000	-
Subtotal - Fund 001	<u>\$ 7,981,043</u>	<u>\$ 7,890,898</u>	<u>\$ 82,862</u>	<u>\$ 7,973,760</u>	<u>\$ 7,283</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2008

P.A. 95-0348 FISCAL YEAR 2008	Appropriations (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
<u>Special Federal Grant Project Fund - 090</u>					
Expenses for Federally Assisted Programs	\$ 2,000,000	\$ 670,669	\$ 22,612	\$ 693,281	\$ 1,306,719
Total (Lump Sum Appropriation)	<u>\$ 2,000,000</u>	<u>\$ 670,669</u>	<u>\$ 22,612</u>	<u>\$ 693,281</u>	<u>\$ 1,306,719</u>
<u>Capital Litigation Trust Fund - 614</u>					
Expenses for Capital Crimes	\$ 500,000	\$ 446,413	\$ -	\$ 446,413	\$ 53,587
Total (Lump Sum Appropriation)	<u>\$ 500,000</u>	<u>\$ 446,413</u>	<u>\$ -</u>	<u>\$ 446,413</u>	<u>\$ 53,587</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2008

P.A. 95-0348 FISCAL YEAR 2008	Appropriations (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
<u>State's Attorneys Appellate Prosecutor County Fund - 745</u>					
Personal Services	\$ 733,747	\$ 525,856	\$ -	\$ 525,856	\$ 207,891
Employee Retirement					
Contributions Paid by Employer	29,382	21,154	-	21,154	8,228
State Contributions to State					
Employees' Retirement System	121,627	87,585	-	87,585	34,042
State Contributions to Social Security	56,085	39,596	202	39,798	16,287
County Reimbursement to State					
for Group Insurance	170,200	91,827	-	91,827	78,373
Contractual Services					
Other	852,821	338,723	58,100	396,823	455,998
Tax Objection Casework	33,300	29,748	3,440	33,188	112
Rental of Real Property	132,700	83,633	3,829	87,462	45,238
Travel	15,538	11,070	3,025	14,095	1,443
Commodities	10,200	4,595	1,586	6,181	4,019
Printing	3,600	2,257	-	2,257	1,343
Equipment	32,100	-	1,386	1,386	30,714
Electronic Data Processing	31,400	1,540	274	1,814	29,586
Telecommunications	34,700	12,986	3,270	16,256	18,444
Operation of Automotive Equipment	13,400	9,575	2,705	12,280	1,120
Law Intern Program	27,400	10,247	902	11,149	16,251
Legal Publications	13,900	3,493	-	3,493	10,407
	<u>\$ 2,312,100</u>	<u>\$ 1,273,885</u>	<u>\$ 78,719</u>	<u>\$ 1,352,604</u>	<u>\$ 959,496</u>
Subtotal - Fund 745	<u>\$ 2,312,100</u>	<u>\$ 1,273,885</u>	<u>\$ 78,719</u>	<u>\$ 1,352,604</u>	<u>\$ 959,496</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2008

P.A. 95-0348 FISCAL YEAR 2008	Appropriations (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
<u>Continuing Legal Education Trust Fund - 844</u>					
Continuing Legal Education	\$ 150,000	\$ 28,305	\$ 1,227	\$ 29,532	\$ 120,468
Total (Lump Sum Appropriation)	<u>\$ 150,000</u>	<u>\$ 28,305</u>	<u>\$ 1,227</u>	<u>\$ 29,532</u>	<u>\$ 120,468</u>
<u>Narcotics Profit Forfeiture Fund - 951</u>					
General Operations - Drug Asset Forfeiture Procedure Act	\$ 1,350,000	\$ 919,023	\$ 17,537	\$ 936,560	\$ 413,440
Total (Lump Sum Appropriation)	<u>\$ 1,350,000</u>	<u>\$ 919,023</u>	<u>\$ 17,537</u>	<u>\$ 936,560</u>	<u>\$ 413,440</u>
 TOTAL - ALL FUNDS	 <u>\$ 14,293,143</u>	 <u>\$ 11,229,193</u>	 <u>\$ 202,957</u>	 <u>\$ 11,432,150</u>	 <u>\$ 2,860,993</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2007

P.A. 94-798 FISCAL YEAR 2007	Appropriations (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
<u>General Revenue Fund - 001</u>					
Personal Services	\$ 3,420,323	\$ 3,420,277	\$ -	\$ 3,420,277	\$ 46
Employee Retirement					
Contributions Paid by Employer	137,104	134,052	-	134,052	3,052
State Contributions to State					
Employees' Retirement System	395,141	395,128	-	395,128	13
State Contributions to Social Security	245,637	245,636	-	245,636	1
Contractual Services					
Other than Rental of Real Property	426,086	411,026	15,058	426,084	2
Rental of Real Property	218,700	218,700	-	218,700	-
Travel	7,347	7,347	-	7,347	-
Commodities	14,956	14,956	-	14,956	-
Printing	4,900	4,900	-	4,900	-
Equipment	2,448	2,448	-	2,448	-
Electronic Data Processing	9,881	9,881	-	9,881	-
Telecommunications	21,341	21,340	-	21,340	1
Operation of Automotive Equipment	11,736	11,735	-	11,735	1
Training Grants	138,500	123,773	-	123,773	14,727
Law Intern Program	100	-	-	-	100
Continuing Legal Education	100	96	-	96	4
Legal Publications	3,500	3,500	-	3,500	-
Training for Drugs and Violence Cases	80,000	68,083	11,917	80,000	-
Cook County State's Attorney	2,700,000	2,700,000	-	2,700,000	-
	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>	<u>2,700,000</u>	<u>-</u>
Subtotal - Fund 001	<u>\$ 7,837,800</u>	<u>\$ 7,792,878</u>	<u>\$ 26,975</u>	<u>\$ 7,819,853</u>	<u>\$ 17,947</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2007

P.A. 94-798 FISCAL YEAR 2007	Appropriations (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
<u>Special Federal Grant Project Fund - 090</u>					
Expenses for Federally Assisted Programs	\$ 2,000,000	\$ 895,240	\$ 22,905	\$ 918,145	\$ 1,081,855
Total (Lump Sum Appropriation)	<u>\$ 2,000,000</u>	<u>\$ 895,240</u>	<u>\$ 22,905</u>	<u>\$ 918,145</u>	<u>\$ 1,081,855</u>
<u>Capital Litigation Trust Fund - 614</u>					
Expenses for Capital Crimes	\$ 500,000	\$ 445,533	\$ 2,625	\$ 448,158	\$ 51,842
Total (Lump Sum Appropriation)	<u>\$ 500,000</u>	<u>\$ 445,533</u>	<u>\$ 2,625</u>	<u>\$ 448,158</u>	<u>\$ 51,842</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2007

P.A. 94-798 FISCAL YEAR 2007	Appropriations (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
<u>State's Attorneys Appellate Prosecutor County Fund - 745</u>					
Personal Services	\$ 730,600	\$ 465,172	\$ -	\$ 465,172	\$ 265,428
Employee Retirement					
Contributions Paid by Employer	29,300	17,352	-	17,352	11,948
State Contributions to State					
Employees' Retirement System	84,300	53,935	-	53,935	30,365
State Contributions to Social Security	55,900	34,855	12	34,867	21,033
County reimbursement to State					
for Group Insurance	166,800	72,952	-	72,952	93,848
Contractual Services					
Other	856,000	323,746	53,069	376,815	479,185
Tax Objection Casework	33,300	31,103	2,197	33,300	-
Rental of Real Property	132,700	84,684	-	84,684	48,016
Travel	16,300	11,736	1,824	13,560	2,740
Commodities	10,200	2,497	1,819	4,316	5,884
Printing	3,600	1,521	-	1,521	2,079
Equipment	32,100	23,487	517	24,004	8,096
Electronic Data Processing	31,400	4,495	556	5,051	26,349
Telecommunications	34,700	23,164	2,280	25,444	9,256
Operation of Automotive Equipment	13,400	8,564	3,515	12,079	1,321
Law Intern Program	27,400	15,484	3,041	18,525	8,875
Legal Publications	13,900	820	-	820	13,080
Subtotal - Fund 745	<u>\$ 2,271,900</u>	<u>\$ 1,175,567</u>	<u>\$ 68,830</u>	<u>\$ 1,244,397</u>	<u>\$ 1,027,503</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2007

P.A. 94-798 FISCAL YEAR 2007	Appropriations (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
<u>Continuing Legal Education Trust Fund - 844</u>					
Continuing Legal Education	\$ 150,000	\$ 65,610	\$ 3,833	\$ 69,443	\$ 80,557
Total (Lump Sum Appropriation)	<u>\$ 150,000</u>	<u>\$ 65,610</u>	<u>\$ 3,833</u>	<u>\$ 69,443</u>	<u>\$ 80,557</u>
<u>Narcotics Profit Forfeiture Fund - 951</u>					
General Operations - Drug Asset Forfeiture Procedure Act	\$ 1,350,000	\$ 656,318	\$ 79,434	\$ 735,752	\$ 614,248
Total (Lump Sum Appropriation)	<u>\$ 1,350,000</u>	<u>\$ 656,318</u>	<u>\$ 79,434</u>	<u>\$ 735,752</u>	<u>\$ 614,248</u>
TOTAL - ALL FUNDS	<u>\$ 14,109,700</u>	<u>\$ 11,031,146</u>	<u>\$ 204,602</u>	<u>\$ 11,235,748</u>	<u>\$ 2,873,952</u>

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

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2008	2007	2006
<u>General Revenue Fund - 001</u>	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<hr/>			
Appropriations (Net of Transfers)	\$ 7,981,043	\$ 7,837,800	\$ 7,609,300
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 3,422,147	\$ 3,420,277	\$ 3,291,730
Employee Retirement			
Contributions Paid by Employer	132,780	134,052	128,889
State Contributions to State			
Employees' Retirement System	554,565	395,128	257,016
State Contributions to Social Security	246,999	245,636	236,953
Contractual Services			
Other than Rental of Real Property	335,044	426,084	476,760
Tax Objection Casework	70,072	-	-
Rental of Real Property	212,703	218,700	191,351
Travel	7,433	7,347	9,589
Commodities	15,700	14,956	14,166
Printing	4,900	4,900	6,055
Equipment	5,880	2,448	2,127
Electronic Data Processing	8,698	9,881	26,752
Telecommunications	24,732	21,340	20,900
Operation of Automotive Equipment	11,700	11,735	21,703
Training Grants	136,807	123,773	137,986
Law Intern Program	-	-	-
Continuing Legal Education	100	96	-
Legal Publications	3,500	3,500	3,500
Training for Drugs and Violence Cases	80,000	80,000	80,000
Cook County State's Attorney	2,700,000	2,700,000	2,700,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 7,973,760	\$ 7,819,853	\$ 7,605,477
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 7,283	\$ 17,947	\$ 3,823
	<hr/>	<hr/>	<hr/>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2008	2007	2006
<u>Special Federal Grant Project</u>	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<u>Fund - 090</u>			
Appropriations (Lump Sum)	\$ 2,000,000	\$ 2,000,000	\$ 2,800,000
Lump Sum Expenditures	<u>693,281</u>	<u>918,145</u>	<u>827,796</u>
Lapsed Balances	<u>\$ 1,306,719</u>	<u>\$ 1,081,855</u>	<u>\$ 1,972,204</u>
<u>Capital Litigation Trust Fund - 614</u>			
Appropriations (Lump Sum)	\$ 500,000	\$ 500,000	\$ 400,000
Lump Sum Expenditures	<u>446,413</u>	<u>448,158</u>	<u>343,213</u>
Lapsed Balances	<u>\$ 53,587</u>	<u>\$ 51,842</u>	<u>\$ 56,787</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<u>State's Attorneys Appellate Prosecutor</u>			
<u>County Fund - 745</u>			
Appropriations (Net of Transfers)	\$ 2,312,100	\$ 2,271,900	\$ 2,180,100
<u>Expenditures</u>			
Personal Services	\$ 525,856	\$ 465,172	\$ 570,742
Employee Retirement			
Contributions Paid by Employer	21,154	17,352	22,957
State Contributions to State			
Employees' Retirement System	87,585	53,935	44,722
State Contributions to Social Security	39,798	34,867	43,698
County Reimbursement to State			
for Group Insurance	91,827	72,952	102,799
Contractual Services			
Other	396,823	376,815	412,000
Tax Objection Casework	33,188	33,300	-
Rental of Real Property	87,462	84,684	80,964
Travel	14,095	13,560	12,687
Commodities	6,181	4,316	1,255
Printing	2,257	1,521	-
Equipment	1,386	24,004	1,015
Electronic Data Processing	1,814	5,051	7,947
Telecommunications	16,256	25,444	27,952
Operation of Automotive Equipment	12,280	12,079	16,931
Law Intern Program	11,149	18,525	22,673
Legal Publications	3,493	820	1,899
Total Expenditures	<u>\$ 1,352,604</u>	<u>\$ 1,244,397</u>	<u>\$ 1,370,241</u>
Lapsed Balances	<u>\$ 959,496</u>	<u>\$ 1,027,503</u>	<u>\$ 809,859</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2008	2007	2006
<u>Continuing Legal Education Trust</u>	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<u>Fund - 844</u>			
Appropriations (Lump Sum)	\$ 150,000	\$ 150,000	\$ 350,000
Lump Sum Expenditures	<u>29,532</u>	<u>69,443</u>	<u>159,024</u>
Lapsed Balances	<u>\$ 120,468</u>	<u>\$ 80,557</u>	<u>\$ 190,976</u>
<u>Narcotics Profit Forfeiture Fund - 951</u>			
Appropriations (Lump Sum)	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
Lump Sum Expenditures	<u>936,560</u>	<u>735,752</u>	<u>511,920</u>
Lapsed Balances	<u>\$ 413,440</u>	<u>\$ 614,248</u>	<u>\$ 838,080</u>
Totals - All Appropriated Funds			
Appropriations - (Net of Transfers)	\$ 14,293,143	\$ 14,109,700	\$ 14,689,400
Total Expenditures	<u>11,432,150</u>	<u>11,235,748</u>	<u>10,817,671</u>
Lapsed Balances	<u>\$ 2,860,993</u>	<u>\$ 2,873,952</u>	<u>\$ 3,871,729</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2008

Balance at July 1, 2006	\$	829,519
Additions		79,099
Deletions		(172,992)
Net Transfers		-
		-
Balance at June 30, 2007	\$	735,626
		735,626
Balance at July 1, 2007	\$	735,626
Additions		14,868
Deletions		(11,290)
Net Transfers		-
		-
Balance at June 30, 2008	\$	739,204
		739,204

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
OFFICE OF THE STATE ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

<u>GENERAL REVENUE FUND - 001</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Jury Duty	\$ -	\$ -	\$ 46
Refund	-	110	74,926
TOTAL - GENERAL REVENUE FUND	\$ -	\$ 110	\$ 74,972
<u>SPECIAL FEDERAL GRANT PROJECTS</u>			
<u>FUND - 090</u>			
Grants Per Agency Records			
Criminal Justice Trust Fund	\$ 790,571	\$ 754,312	\$ 955,136
TOTAL - SPECIAL FEDERAL PROJECTS FUND	\$ 790,571	\$ 754,312	\$ 955,136
<u>STATE'S ATTORNEYS APPELLATE</u>			
<u>PROSECUTOR'S COUNTY FUND - 745</u>			
Participating County Contributions	\$ 1,150,500	\$ 1,213,000	\$ 1,206,250
Labor Relations Unit	197,836	217,936	210,764
Insurance Claims and Reimbursements	5,423	3,209	3,124
TOTAL - COUNTY FUND	\$ 1,353,759	\$ 1,434,145	\$ 1,420,138
<u>CONTINUING LEGAL EDUCATION</u>			
<u>TRUST FUND - 844</u>			
Complaint Books	\$ 10,420	\$ 69,050	\$ 77,555
Trial Advocacy Program	-	19,050	28,075
Criminal Justice Information Authority	-	-	25,000
Miscellaneous Reimbursement	-	1,343	-
TOTAL - CONTINUING LEGAL ED			
TRUST FUND	\$ 10,420	\$ 89,443	\$ 130,630
<u>NARCOTICS PROFIT FORFEITURE</u>			
<u>FUND - 951</u>			
Drug Asset Forfeiture	\$ 930,379	\$ 1,088,337	\$ 725,575
TOTAL- NARCOTICS PROFIT			
FORFEITURE FUND	\$ 930,379	\$ 1,088,337	\$ 725,575
 TOTAL RECEIPTS	 \$ 3,085,129	 \$ 3,366,347	 \$ 3,306,451

STATE OF ILLINOIS
OFFICE OF THE STATE ATTORNEYS APPELLATE PROSECUTOR
RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30,

General Revenue Fund - 001

	2008	2007	2006
Receipts per Office Records	\$ 0	\$ 110	\$ 74,972
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 0</u>	<u>\$ 110</u>	<u>\$ 74,972</u>

Special Federal Grant Projects Fund - 90

Receipts per Office Records	\$ 790,571	\$ 754,312	\$ 955,136
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 790,571</u>	<u>\$ 754,312</u>	<u>\$ 955,136</u>

County Fund - 745

Receipts per Office Records	\$ 1,353,759	\$ 1,434,145	\$ 1,420,138
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 1,353,759</u>	<u>\$ 1,434,145</u>	<u>\$ 1,420,138</u>

Continuing Legal Education Trust Fund - 844

Receipts per Office Records	\$ 10,420	\$ 89,443	\$ 130,630
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 10,420</u>	<u>\$ 89,443</u>	<u>\$ 130,630</u>

Narcotics Profit Forfeiture Fund - 951

Receipts per Office Records	\$ 930,379	\$ 1,088,337	\$ 725,575
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 930,379</u>	<u>\$ 1,088,337</u>	<u>\$ 725,575</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2007

Variations in expenditures were considered significant if differences were greater than 20% and \$10,000.

General Revenue Fund (001)

State Contributions to State Employees' Retirement System

The increase was due to an increase in the employer retirement rate from 11.525% in FY07 to 16.561% in FY08.

Contractual Services (Other than Rental of Real Property)

The decrease was due to transfers from this line to the retirement line due to the increased retirement rate. As a result, some contractual services expenses were paid from other funds.

Contractual Services (Tax Objection Casework)

The increase in Tax Objection Casework expenditures was due to an increase in the tax objection workload.

Special Federal Grant Project Fund (090)

Expenses for Federally Assisted Programs

The decrease was due to a decrease in expenditures and activity for these programs due to a decrease in available matching funds from the Illinois Criminal Justice Information Authority.

State's Attorneys Appellate Prosecutor County Fund (745)

State Contributions to State Employees' Retirement System

The increase was due to an increase in the employer retirement rate from 11.525% in FY07 to 16.561% in FY08.

County Reimbursement to State for Group Insurance

The increase was due to an increase in group insurance rates of \$300 per employee.

Equipment

The decrease was due to the purchase of a vehicle totaling \$22,375 in FY07 that did not occur in FY08.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2007 (continued)

Continuing Legal Education Trust Fund (844)

Continuing Legal Education

The decrease was due to the Office utilizing its other funds for expenses such as training, payroll, and printing that were previously paid from this fund and line item.

Narcotics Profit Forfeiture Fund (951)

General Operations – Drug Asset Forfeiture Procedure Act

The increase was due to an increase in drug cases. This increase also includes cases in the appellate brief writing program.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2006

General Revenue Fund (001)

State Contributions to State Employees' Retirement System

The increase was due to an increase in the employer retirement rate from 7.792% in FY06 to 11.525% in FY07.

Electronic Data Processing

The decrease was due to transfers to the contractual services lines which were necessary to meet contractual obligations.

Capital Litigation Trust Fund (614)

Expenses for Capital Crimes

The increase was due to an increased complexity in the capital cases the Office was handling which required more special prosecutors.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2006 (continued)

State's Attorneys Appellate Prosecutor County Fund (745)

County Reimbursement to State for Group Insurance

The decrease was due to the Office receiving more money in the General Revenue Fund (GRF) payroll appropriation. All administrative employees are paid out of the GRF until the money runs out and then they are moved to the County Fund payroll. Since the change occurred later in the year than in FY06, less Group Insurance payments were necessary.

Contractual Services (Tax Objection Casework)

The increase was a result of this line being funded separately in FY07 for the first time.

Equipment

The increase in equipment expenditures was mainly due to the purchase of a vehicle totaling \$22,375.

Continuing Legal Education Trust Fund (844)

Continuing Legal Education

The decrease was due to the Office no longer using this line item for payroll expenditures. In addition, there were printing costs for a new Uniform Complaint book in FY07 that did not occur in FY08.

Narcotics Profit Forfeiture Fund (951)

General Operations – Drug Asset Forfeiture Procedure Act

The increase was due to an increase of drug related cases including the Trial Advocacy program and the Appellate Brief Writing Program.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2008

The following is a summary of explanations for significant variations in receipts greater than \$5,000 and 20%. The Board's receipts are presented in the "Comparative Schedule of Cash Receipts."

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2008 AND FISCAL YEAR 2007

Continuing Legal Education Trust Fund - 844

Complaint Books

The decrease occurred because a new Uniform Complaint Book was not produced in FY08.

Trial Advocacy Program

The decrease was due to the Minimum Continuing Legal Education (MCLE) regulations prohibiting the Office from charging that program beginning in FY07.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2007 AND FISCAL YEAR 2006

General Revenue Fund - 001

Refund

The decrease was due to the refund from Cook County totaling \$74,926 in unspent grant funds in FY06 that did not occur in FY07.

Special Grant Projects Fund – 090

Criminal Justice Trust Fund

The decrease was mainly due to a decrease in matching funds when the Office's grants were renewed by Illinois Criminal Justice Information Authority (ICJIA) as a result of the ICJIA's reduced funding from the Department of Justice.

Continuing Legal Education Trust Fund – 844

Trial Advocacy Program

The decrease was due to new MCLE regulations going into effect during FY07 prohibiting the Office from charging for that program.

Criminal Justice Information Authority

The decrease was due to the receipt of Criminal Justice Training Grant funds. In the prior year, those grant funds were deposited into the in the Special Grant Projects Fund- 90.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR
2007 AND FISCAL YEAR 2006 (continued)**

Narcotics Profit Forfeiture – 951

Drug Asset Forfeiture

The increase was due to a larger amount of money forfeited in drug cases in FY07. The Office receives 12.5 % of the proceeds from the Drug Forfeiture cases in all counties except for Cook County.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Lapse spending was considered significant if greater than 20% and \$10,000.

FISCAL YEAR 2008

General Revenue Fund (001)

Training for Drug and Violence cases

Invoices were received and paid during the lapse period for expenses related to training programs held near the end of the fiscal year totaling \$13,688 and computer equipment for training programs was purchased late in the fiscal year totaling \$9,759.

FISCAL YEAR 2007

No significant lapse period spending was noted during FY07.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions

The Office of the State's Attorneys Appellate Prosecutor (Office) was created by the State's Attorneys Appellate Prosecutor's Act (725 ILCS 210/et seq.). The primary objective of the Office of the State's Attorneys Appellate Prosecutor is to deliver quality professional services to all participating counties in full compliance with its legislative mandate. This includes:

1. To represent the people of the State of Illinois on appeal in all cases which emanate from a District containing less than 3,000,000 in habitants, when requested to do so and at the direction of the State's Attorney;
2. To prepare, file and argue such appellate briefs in the Illinois Appellate Court with the advice and consent of the State's Attorney;
3. To assist State's Attorneys in the discharge of their duties under the Illinois Controlled Substances Act, the Drug Asset Forfeiture Procedure Act, the Narcotics Profit Forfeiture Act, and the Illinois Public Labor Relations Act;
4. To assist State's Attorneys in the trial and appeal of tax objection cases;
5. To provide prosecution assistance and investigation services in criminal cases to staff attorneys and State's Attorneys;
6. To conduct training programs for State's Attorneys and law enforcement personnel including programs to reduce trauma for child witnesses in criminal proceedings; and
7. To provide a legal intern program.

The Agency is comprised of the following district offices:

Administrative Office

Director
Patrick Delfino (current)
Norbert Goetten (until 9/30/08)
725 S. Second Street
Springfield, Illinois

Second District Office

Deputy Director
Lawrence M. Bauer
2032 Larkin Avenue
Elgin, Illinois

Third District Office

Deputy Director
Terry Mertel
628 Columbus Street, Suite 300
Ottawa, Illinois

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

Agency Functions (continued)

Fourth District Office

Deputy Director
Robert J. Biderman
725 S. Second Street
Springfield, Illinois

Fifth District Office

Deputy Director
Stephen Norris
730 E. Illinois Highway 15, Suite 2
Mt. Vernon, Illinois

Planning Program

The Office's objectives are defined by statute and include providing quality legal assistance to member State's Attorneys in appeals, special prosecutions, tax objections, drug forfeiture cases, and criminal justice training. Their objectives also serve as the Office's goals and are the framework of their planning function. The program is detailed and outlines the implementation, design, and schedule of the functions as listed on the previous page.

Board of Governors

The Office is governed by a Board of Governors who meet quarterly. The Board establishes and promulgates all rules, regulations, and procedures for the operation of the Office. The Board has a membership of ten State's Attorneys who govern the Office's functions. Eight State's Attorneys are elected by each of the four districts containing less than 3 million inhabitants to serve on the Board. The Cook County State's Attorney serves by statute, and one State's Attorney is appointed by the other nine members. The members of the Board as of June 30, 2008 were:

- Gary Duncan, Chairman
- Joseph E. Birkett, Vice-Chairman
- John Schmidt, Secretary
- Richard A. Devine
- Michael J. Waller
- Kevin Lyons
- Sheldon Sobol
- Thomas J. Brown
- Jerry Hooker
- Robert Haida

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
AVERAGE NUMBER OF EMPLOYEES
For the Two Years Ended June 30, 2008

AVERAGE NUMBER OF EMPLOYEES

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

<u>Division</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Collective Bargaining	43	40	41
Administrative	18	18	20
Labor	2	2	2
Drug	<u>10</u>	<u>11</u>	<u>12</u>
 Total average employees	 <u><u>73</u></u>	 <u><u>71</u></u>	 <u><u>75</u></u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2008

State's Attorneys Appellate Prosecutor Program:

The Office of the State's Attorneys Appellate Prosecutor's mission is to deliver quality professional legal services to all participating county State's Attorneys under the rules and guidelines set forth in their legislative mandates.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Output Indicators			
• Number of cases handled through Capital Litigation Act	2	3	10
• Number of individuals trained through the Continuing Legal Education Program	1,730	1,675	1,600
• Number of drug related cases prosecuted	6,430	6,375	6,125
• Number of criminal prosecution cases	593	580	555
• Number of cases prosecuted through systemic sentencing	282	277	275
• Number of briefs submitted through Appellate Brief Writing Program	1,728	1,722	1,707
Outcome Indicators			
• Percentage of drug related cases resulting in convictions	93%	93%	92%
• Percentage of criminal prosecution cases resulting in convictions	94%	94%	95%
• Percentage of special & violent crime appeals upheld by court	85%	85%	84%