

**STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2010

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
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For the Two Years Ended June 30, 2010

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AGENCY OFFICIALS

Director (12/10/08 to current)	Mr. Patrick Delfino
Interim Director (10/1/2008 to 12/9/2008)	Mr. Patrick Delfino
Director (through 9/30/08)	Mr. Norbert J. Goetten
Assistant Director (through 9/30/08)	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, IL 62704 • 217-782-1628 • Fax 217-782-6305

PATRICK J. DELFINO
DIRECTOR

KEVIN W. LYONS
CHAIRMAN

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:
JOSEPH BRUSCATO
STATE'S ATTORNEY
WINNEBAGO COUNTY

MICHAEL J. WALLER
STATE'S ATTORNEY
LAKE COUNTY

THIRD DISTRICT:
KEVIN W. LYONS
STATE'S ATTORNEY
PEORIA COUNTY

SHELDON SOBOL
STATE'S ATTORNEY
GRUNDY COUNTY

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

MATTHEW GOETTEN
STATE'S ATTORNEY
GREENE COUNTY

FIFTH DISTRICT:
JUSTIN HOOD
STATE'S ATTORNEY
HAMILTON COUNTY

MICHAEL L. WEPSIEC
STATE'S ATTORNEY
JACKSON COUNTY

www.ilsaap.org

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

March 2, 2011

Dear Mr. Holland:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Office of the State's Attorneys Appellate Prosecutor (Office). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following assertions during the two-year period ended June 30, 2010. Based on this evaluation, we assert that during the year(s) ended June 30, 2009 and June 30, 2010, the Office has materially complied with the assertions below.

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

B. The Office has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.

C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

D. 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.

Yours very truly,

Illinois Office of the State's Attorneys Appellate Prosecutor

A handwritten signature in black ink, appearing to read "Patrick Delfino", written above a horizontal line.

Patrick Delfino, Director

A handwritten signature in blue ink, appearing to read "Gloria Mundy", written above a horizontal line.

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 Office of the State's Attorneys Appellate Prosecutor waived an exit conference in correspondence dated February 17, 2011.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:

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

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, 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, 2010. 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, 2010.

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 as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of 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 *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness 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.

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 was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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.

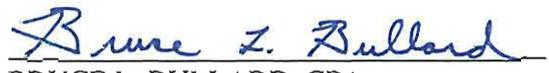
Supplementary Information for State Compliance Purposes

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 2010 and

the 2009 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 2008 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

March 2, 2011

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

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 Accounts Receivable

- 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, 2010

<u>Federal Grantor / Pass - Through Grantor</u> <u>/ Program Title</u>	Federal CFDA Number	Pass - Through Grantor's Number	Total Expenditures
<u>U.S. Department of Justice</u>			
Community-Defined Solutions to Violence Against Women Grant Program			
Grant to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	<u>\$ 332,965</u>
<u>Pass Through Grantor: Illinois Criminal Justice Information Authority</u>			
Edward Byrne Memorial Justice Assistance Grant Program			
Local Drug Prosecution Support Project	16.738	406025	\$ 78,890
Local Drug Prosecution Support Project	16.738	407025	294,496
Systemic Sentencing	16.738	407188	95,403
Systemic Sentencing	16.738	407288	<u>206,657</u>
Total Awards Passed Through ICJIA			<u>675,446</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,008,411</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, 2009

<u>Federal Grantor / Pass - Through Grantor</u> <u>/ Program Title</u>	Federal CFDA Number	Pass - Through Grantor's Number	Total Expenditures
<u>U.S. Department of Justice</u>			
Community-Defined Solutions to Violence Against Women Grant Program			
Grant to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	N/A	<u>\$ 66,582</u>
<u>Pass Through Grantor: Illinois Criminal Justice Information Authority</u>			
Violence Against Women Formula Grant			
Prosecutor Training on Sexual Assault and Domestic Violence	16.588	602104	\$ 11,712
Edward Byrne Memorial Justice Assistance Grant Program			
Local Drug Prosecution Support Project	16.738	405225	164,759
Local Drug Prosecution Support Project	16.738	406025	360,710
Systemic Sentencing	16.738	405188	106,820
Systemic Sentencing	16.738	407188	<u>177,451</u>
Total Awards Passed Through ICJIA			<u>821,452</u>
Total Expenditures of Federal Awards			<u><u>\$ 888,034</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, 2010

Note 1 – Basis of Presentation

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

The Office performs grant activities related to encouraging arrest policies and enforcing protection orders (CFDA 16.590). The Office also has interagency agreements with the Illinois Criminal Justice Information Authority to perform grant activities related to combating violent crimes against women (CFDA 16.588) and improving the criminal justice system (CFDA 16.738).

Note 2 – Description of Programs

**The Community-Defined Solutions to Violence Against Women Grant Program
CFDA #16.590**

The objective of this program is to encourage States, Indian tribal governments, State and local courts (including juvenile courts), tribal courts, and units of local government to treat domestic violence, dating violence, sexual assault, and stalking as serious violations of criminal law.

Violence against Women Formula Grants CFDA #16.588

The objective of this program is to assist States, Indian tribal governments, tribal courts, State and local courts, and units of local government to develop and strengthen 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.

Edward Byrne Memorial Justice Assistance Grant (JAG) Program CFDA #16.738

The objective of this program is to support all components of the criminal justice system from multijurisdictional drug and gang task forces to crime prevention and domestic violence programs, courts, corrections, treatment, and justice information sharing initiatives. JAG funded projects may address crime through the provision of services directly to individuals and/or communities and by improving the effectiveness and efficiency of criminal justice systems, processes, and procedures.

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, 2010

P.A. 96-0046 P.A. 96-0042 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Balances Lapsed August 31
			Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
General Revenue Fund - 001					
Personal Services	\$ 4,469,919	\$ 4,459,037	\$ 1,513	\$ 4,460,550	\$ 9,369
State Contributions to Social Security	325,181	323,056	474	323,530	1,651
Lump Sums - Operating Expenses	3,152,800	3,094,258	47,269	3,141,527	11,273
Awards & Grants - Federal Grants	2,500,000	252,292	-	252,292	2,247,708
Governor's Discretionary Appropriation	350,000	350,000	-	350,000	-
Subtotal - Fund 001	\$ 10,797,900	\$ 8,478,643	\$ 49,256	\$ 8,527,899	\$ 2,270,001
Special Federal Grant Project Fund - 090					
Expenses for Federally Assisted Programs	\$ 2,000,000	\$ 969,863	\$ 216,083	\$ 1,185,946	\$ 814,054
Total (Lump Sum Appropriation)	\$ 2,000,000	\$ 969,863	\$ 216,083	\$ 1,185,946	\$ 814,054
Capital Litigation Trust Fund - 614					
Expenses for Capital Crimes Litigation Act	\$ 600,000	\$ 367,532	\$ 9,863	\$ 377,395	\$ 222,605
Total (Lump Sum Appropriation)	\$ 600,000	\$ 367,532	\$ 9,863	\$ 377,395	\$ 222,605

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

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

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

STATE OF ILLINOIS
OFFICE OF THE STATES ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2010

P.A. 96-0046 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
State's Attorneys Appellate Prosecutor County Fund - 745					
Personal Services	\$ 767,655	\$ 573,883	\$ -	\$ 573,883	\$ 193,772
Employee Retirement					
Contributions Paid by Employer	30,707	22,893	-	22,893	7,814
State Contribution to State					
Employees' Retirement System	217,838	163,879	-	163,879	53,959
State Contributions to Social Security	58,726	42,674	-	42,674	16,052
County Reimbursement to State for					
Group Insurance	171,300	90,404	-	90,404	80,896
Contractual Services					
Other than Rental of Real Property	885,200	219,140	77,466	296,606	588,594
Tax Objection Casework	33,600	11,509	17,170	28,679	4,921
Rental of Real Property	135,354	22,595	-	22,595	112,759
Travel	11,200	13,508	3,103	16,611	(5,411)
Commodities	10,900	1,904	1,847	3,751	7,149
Printing	4,600	-	-	-	4,600
Equipment	42,400	-	-	-	42,400
Electronic Data Processing	31,400	841	1,480	2,321	29,079
Telecommunications	35,100	3,765	8,251	12,016	23,084
Operation of Automotive Equipment	11,200	2,898	350	3,248	7,952
Lump Sums - Law Intern Program	27,400	1,980	495	2,475	24,925
Lump Sums - Legal Publications	13,900	-	2,634	2,634	11,266
Subtotal - Fund 745	\$ 2,488,480	\$ 1,171,873	\$ 112,796	\$ 1,284,669	\$ 1,203,811

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

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

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

STATE OF ILLINOIS
OFFICE OF THE STATES ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2010

P.A. 96-0046 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
Continuing Legal Education Trust Fund - 844					
Expenses for Training Grant Program	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Continuing Legal Education	150,000	16,135	-	16,135	133,865
Total (Lump Sum Appropriation)	\$ 300,000	\$ 16,135	\$ -	\$ 16,135	\$ 283,865
Narcotics Profit Forfeiture Fund - 951					
General Operations - Drug Asset Forfeiture Procedure Act	\$ 1,350,000	\$ 503,657	\$ 115,010	\$ 618,667	\$ 731,333
Total (Lump Sum Appropriation)	\$ 1,350,000	\$ 503,657	\$ 115,010	\$ 618,667	\$ 731,333
TOTAL - ALL FUNDS	\$ 17,536,380	\$ 11,507,703	\$ 503,008	\$ 12,010,711	\$ 5,525,669

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

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

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

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, 2009

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
P.A. 95-0731						
FISCAL YEAR 2009						
General Revenue Fund - 001						
Personal Services	\$ 4,005,064	\$ 4,005,034	\$ -	\$ 4,005,034	\$ -	30
Employee Retirement						
Contributions Paid by Employer	155,701	155,700	-	155,700	-	1
State Contribution to State						
Employees' Retirement System	832,209	812,826	-	812,826	-	19,383
State Contributions to Social Security	294,687	294,686	-	294,686	-	1
Contractual Services						
Other than Rental of Real Property	350,857	304,421	46,318	350,739	-	118
Tax Objection Casework	62,956	42,438	20,518	62,956	-	-
Rental of Real Property	218,241	217,194	1,047	218,241	-	-
Travel	16,104	13,394	2,709	16,103	-	1
Commodities	20,091	19,158	933	20,091	-	-
Printing	6,820	6,407	413	6,820	-	-
Equipment	8,377	8,377	-	8,377	-	-
Electronic Data Processing	25,772	18,281	7,490	25,771	-	1
Telecommunications	30,348	25,156	5,192	30,348	-	-
Operation of Automotive Equipment	23,717	20,164	3,552	23,716	-	1
Lump Sums - Training Grants	131,575	131,522	-	131,522	-	53
Lump Sums - Law Intern Program	100	-	100	100	-	-
Lump Sums - Continuing Legal Education	100	-	-	-	-	100
Lump Sums - Legal Publications	3,500	3,500	-	3,500	-	-
Lump Sums - Reducing Child Testifying Trauma Program	120,000	101,790	18,210	120,000	-	-
Awards & Grants - Cook County Grant	2,565,000	2,560,000	5,000	2,565,000	-	-
Awards & Grants - Federal Grants	1,500,000	-	-	-	-	1,500,000
Subtotal - Fund 001	\$ 10,371,219	\$ 8,740,048	\$ 111,482	\$ 8,851,530	\$ 1,519,689	

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

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

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, 2009

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
P.A. 95-0731 FISCAL YEAR 2009					
Special Federal Grant Project Fund - 090					
Expenses for Federally Assisted Programs	\$ 2,000,000	\$ 875,350	\$ 41,681	\$ 917,031	\$ 1,082,969
Total (Lump Sum Appropriation)	\$ 2,000,000	\$ 875,350	\$ 41,681	\$ 917,031	\$ 1,082,969
Capital Litigation Trust Fund - 614					
Expenses for Capital Crimes	\$ 500,000	\$ 253,441	\$ 7,750	\$ 261,191	\$ 238,809
Total (Lump Sum Appropriation)	\$ 500,000	\$ 253,441	\$ 7,750	\$ 261,191	\$ 238,809

Note 1: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.
Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

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, 2009

P.A. 95-0731 FISCAL YEAR 2009	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
State's Attorneys Appellate Prosecutor County Fund - 745						
Personal Services	\$ 731,100	\$ 560,013	\$ -	\$ 560,013	\$ 171,087	
Employee Retirement						
Contributions Paid by Employer	29,300	22,138	-	22,138	7,162	
State Contribution to State						
Employees' Retirement System	123,363	118,599	-	118,599	4,764	
State Contributions to Social Security	56,000	41,838	71	41,909	14,091	
County Reimbursement to State for						
Group Insurance	171,300	81,764	-	81,764	89,536	
Contractual Services						
Other than Rental of Real Property	859,609	314,603	65,832	380,435	479,174	
Tax Objection Casework	33,600	7,613	-	7,613	25,987	
Rental of Real Property	132,700	89,628	-	89,628	43,072	
Travel	9,705	7,115	412	7,527	2,178	
Commodities	10,300	4,862	125	4,987	5,313	
Printing	3,600	3,600	-	3,600	-	
Equipment	32,400	27,145	-	27,145	5,255	
Electronic Data Processing	26,800	2,971	111	3,082	23,718	
Telecommunications	35,100	21,810	3,525	25,335	9,765	
Operation of Automotive Equipment	18,823	18,249	-	18,249	574	
Lump Sums - Law Intern Program	27,400	12,957	3,391	16,348	11,052	
Lump Sums - Legal Publications	13,900	-	-	-	13,900	
Subtotal - Fund 745	\$ 2,315,000	\$ 1,334,905	\$ 73,467	\$ 1,408,372	\$ 906,628	

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

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

STATE OF ILLINOIS
OFFICE OF THE STATES ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2009

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
P.A. 95-0731 FISCAL YEAR 2009					
Continuing Legal Education Trust Fund - 844					
Continuing Legal Education	\$ 150,000	\$ 49,857	\$ 814	\$ 50,671	\$ 99,329
Total (Lump Sum Appropriation)	\$ 150,000	\$ 49,857	\$ 814	\$ 50,671	\$ 99,329
Narcotics Profit Forfeiture Fund - 951					
General Operations - Drug Asset Forfeiture Procedure Act	\$ 1,350,000	\$ 707,483	\$ 10,814	\$ 718,297	\$ 631,703
Total (Lump Sum Appropriation)	\$ 1,350,000	\$ 707,483	\$ 10,814	\$ 718,297	\$ 631,703
TOTAL - ALL FUNDS	\$ 16,686,219	\$ 11,961,084	\$ 246,008	\$ 12,207,092	\$ 4,479,127

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

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

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		
	2010	2009	2008
	P.A. 96-0046		
General Revenue Fund - 001	P.A. 96-0042	P.A. 95-0731	P.A. 95-0348
<hr/>			
Appropriations (Net of Transfers)	\$ 10,797,900	\$ 10,371,219	\$ 7,981,043
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 4,460,550	\$ 4,005,034	\$ 3,422,147
Employee Retirement			
Contributions Paid by Employer	-	155,700	132,780
State Contributions to State			
Employees' Retirement System	-	812,826	554,565
State Contributions to Social Security	323,530	294,686	246,999
Contractual Services			
Other than Rental of Real Property	-	350,739	335,044
Tax Objection Casework	-	62,956	70,072
Rental of Real Property	-	218,241	212,703
Travel	-	16,103	7,433
Commodities	-	20,091	15,700
Printing	-	6,820	4,900
Equipment	-	8,377	5,880
Electronic Data Processing	-	25,771	8,698
Telecommunications	-	30,348	24,732
Operation of Automotive Equipment	-	23,716	11,700
Training Grants	-	131,522	136,807
Law Intern Program	-	100	-
Continuing Legal Education	-	-	100
Legal Publications	-	3,500	3,500
Training for Drugs and Violence Cases	-	-	80,000
Cook County State's Attorney	-	2,565,000	2,700,000
Reducing Child Testifying Trauma Program	-	120,000	-
Operating Expenses	3,141,527	-	-
Awards & Grants - Federal Grants	252,292	-	-
Governor's Discretionary Appropriation	350,000	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 8,527,899	\$ 8,851,530	\$ 7,973,760
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 2,270,001	\$ 1,519,689	\$ 7,283

Note 1: The FY10 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

Note 2: The Agency received a lump sum appropriation in FY10 for Operational Expenses.

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		
	2010	2009	2008
<u>Special Federal Grant Project Fund - 090</u>	P.A. 96-0046	P.A. 95-0731	P.A. 95-0348
Appropriations (Net of Transfers)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<u>Expenditures</u>			
Expenses for Federally Assisted Programs	\$ 1,185,946	\$ 917,031	\$ 693,281
Total Expenditures	<u>1,185,946</u>	<u>917,031</u>	<u>693,281</u>
Lapsed Balances	<u>\$ 814,054</u>	<u>\$ 1,082,969</u>	<u>\$ 1,306,719</u>
<u>Capital Litigation Trust Fund - 614</u>			
Appropriations (Net of Transfers)	\$ 600,000	\$ 500,000	\$ 500,000
<u>Expenditures</u>			
Expenses for Capital Crimes	\$ 377,395	\$ 261,191	\$ 446,413
Total Expenditures	<u>377,395</u>	<u>261,191</u>	<u>446,413</u>
Lapsed Balances	<u>\$ 222,605</u>	<u>\$ 238,809</u>	<u>\$ 53,587</u>

Note 1: The FY10 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

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		
	2010	2009	2008
<u>State's Attorneys Appellate Prosecutor</u>			
<u>County Fund - 745</u>	P.A. 96-0046	P.A. 95-0731	P.A. 95-0348
<hr/>			
Appropriations			
(Net of Transfers)	\$ 2,488,480	\$ 2,315,000	\$ 2,312,100
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 573,883	\$ 560,013	\$ 525,856
Employee Retirement			
Contributions Paid by Employer	22,893	22,138	21,154
State Contributions to State			
Employees' Retirement System	163,879	118,599	87,585
State Contributions to Social Security	42,674	41,909	39,798
County Reimbursement to State			
for Group Insurance	90,404	81,764	91,827
Contractual Services			
Other	296,606	380,435	396,823
Tax Objection Casework	28,679	7,613	33,188
Rental of Real Property	22,595	89,628	87,462
Travel	16,611	7,527	14,095
Commodities	3,751	4,987	6,181
Printing	-	3,600	2,257
Equipment	-	27,145	1,386
Electronic Data Processing	2,321	3,082	1,814
Telecommunications	12,016	25,335	16,256
Operation of Automotive Equipment	3,248	18,249	12,280
Law Intern Program	2,475	16,348	11,149
Legal Publications	2,634	-	3,493
<hr/>			
Total Expenditures	\$ 1,284,669	\$ 1,408,372	\$ 1,352,604
<hr/>			
Lapsed Balances	\$ 1,203,811	\$ 906,628	\$ 959,496

Note 1: The FY10 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

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		
	2010	2009	2008
<u>Continuing Legal Education Trust Fund - 844</u>	P.A. 96-0046	P.A. 95-0731	P.A. 95-0348
Appropriations (Net of Transfers)	\$ 300,000	\$ 150,000	\$ 150,000
<u>Expenditures</u>			
Continuing Legal Education	\$ 16,135	\$ 50,671	\$ 29,532
Total Expenditures	16,135	50,671	29,532
Lapsed Balances	<u>\$ 283,865</u>	<u>\$ 99,329</u>	<u>\$ 120,468</u>
<u>Narcotics Profit Forfeiture Fund - 951</u>			
Appropriations (Net of Transfers)	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
<u>Expenditures</u>			
General Operations - Drug Asset Forfeiture Procedure Act	\$ 618,667	\$ 718,297	\$ 936,560
Total Expenditures	618,667	718,297	936,560
Lapsed Balances	<u>\$ 731,333</u>	<u>\$ 631,703</u>	<u>\$ 413,440</u>
Totals - All Appropriated Funds			
Appropriations - Net of Transfers	\$ 17,536,380	\$ 16,686,219	\$ 14,293,143
Total Expenditures	12,010,711	12,207,092	11,432,150
Lapsed Balances	<u>\$ 5,525,669</u>	<u>\$ 4,479,127</u>	<u>\$ 2,860,993</u>

Note 1: The FY10 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2010

Balance at July 1, 2008	\$	739,204
Additions		91,016
Deletions		(94,790)
Net Transfers		<u>-</u>
Balance at June 30, 2009	\$	<u><u>735,430</u></u>
Balance at July 1, 2009	\$	735,430
Additions		113,003
Deletions		(119,623)
Net Transfers		<u>-</u>
Balance at June 30, 2010	\$	<u><u>728,810</u></u>

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'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

SPECIAL FEDERAL GRANT PROJECTS
FUND - 090

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Grants Per Agency Records			
Criminal Justice Trust Fund	\$ 625,974	\$ 749,994	\$ 790,571
U.S. Department of Justice	<u>340,969</u>	<u>68,321</u>	<u>-</u>
TOTAL - SPECIAL FEDERAL GRANT PROJECTS FUND	<u>\$ 966,943</u>	<u>\$ 818,315</u>	<u>\$ 790,571</u>

STATE'S ATTORNEYS APPELLATE
PROSECUTOR'S COUNTY FUND - 745

Participating County Contributions	\$ 1,207,500	\$ 1,233,000	\$ 1,150,500
Labor Relations Unit	212,905	231,933	197,836
Insurance Claims and Reimbursements	<u>4,376</u>	<u>4,944</u>	<u>5,423</u>
TOTAL - COUNTY FUND	<u>\$ 1,424,781</u>	<u>\$ 1,469,877</u>	<u>\$ 1,353,759</u>

CONTINUING LEGAL EDUCATION -
TRUST FUND - 844

Complaint Books	\$ 1,980	\$ 25,650	\$ 10,420
Miscellaneous Reimbursement	<u>-</u>	<u>159</u>	<u>-</u>
TOTAL - CONTINUING LEGAL EDUCATION TRUST FUND	<u>\$ 1,980</u>	<u>\$ 25,809</u>	<u>\$ 10,420</u>

NARCOTICS PROFIT FORFEITURE -
FUND - 951

Drug Asset Forfeiture	\$ 1,066,044	\$ 762,425	\$ 930,379
TOTAL - NARCOTICS PROFIT FORFEITURE FUND	<u>\$ 1,066,044</u>	<u>\$ 762,425</u>	<u>\$ 930,379</u>
TOTAL RECEIPTS	<u><u>\$ 3,459,748</u></u>	<u><u>\$ 3,076,426</u></u>	<u><u>\$ 3,085,129</u></u>

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

<u>Special Federal Grant Projects Fund - 90</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Receipts per Office Records	\$ 966,943	\$ 818,315	\$ 790,571
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 966,943</u>	<u>\$ 818,315</u>	<u>\$ 790,571</u>
<u>County Fund - 745</u>			
Receipts per Office Records	\$ 1,424,781	\$ 1,469,877	\$ 1,353,759
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 1,424,781</u>	<u>\$ 1,469,877</u>	<u>\$ 1,353,759</u>
<u>Continuing Legal Education Trust Fund - 844</u>			
Receipts per Office Records	\$ 1,980	\$ 25,809	\$ 10,420
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 1,980</u>	<u>\$ 25,809</u>	<u>\$ 10,420</u>
<u>Narcotics Profit Forfeiture Fund - 951</u>			
Receipts per Office Records	\$ 1,066,044	\$ 762,425	\$ 930,379
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$ 1,066,044</u>	<u>\$ 762,425</u>	<u>\$ 930,379</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, 2010

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

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

General Revenue Fund (001)

Operating Expenses

In FY10, the appropriation process was changed for operating expenses that were paid from the General Revenue Fund (GRF). The Office received a lump sum appropriation for operational expenses, rather than individual appropriations designated for specific purposes.

Awards & Grants – Federal Grants

In FY10, the appropriation process was changed for Awards & Grant expenses that were paid from the General Revenue (GRF). The increase was due to the Office receiving a lump sum appropriation for all of the Office's grant programs in FY10, rather than individual appropriations designated for specific purposes.

Governor's Discretionary Appropriation

The increase in expenditures in FY10 was due to the Governor's Discretionary Appropriation being a new appropriation in FY10 for the purpose of funding expenses incurred by State's Attorneys for filing appeals in Cook County.

Special Federal Grant Project Fund (090)

Expenses for Federally Assisted Programs

The increase was due to the Federal Arrest grant beginning in FY09. The grant did not run for the entire duration of the fiscal year as it did in FY10 and therefore many of the programs were not implemented until FY10 resulting in increased expenditures.

Capital Litigation Trust Fund (614)

Expenses for Capital Crimes

The increase in expenditures was due to providing more Capital Litigation training for State's Attorneys during FY10.

State's Attorneys Appellate Prosecutor County Fund (745)

State Contributions to State Employees' Retirement System

The increase was due to an increase in the rate of State paid retirement from 21.049% in FY09 to 28.377% in FY10.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2010

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

Contractual Services (Other than Rental of Real Property)

The decrease was due to more expenditures for contractual services being paid from the General Revenue Fund (001) and less expenditures for contractual services being paid from the State's Attorneys Appellate Prosecutor County Fund (745) during FY10.

Contractual Services (Tax Objection Casework)

The increase is due to the fluctuating cost of legal services in tax objection cases and the increased number of cases between FY09 and FY10.

Contractual Services (Rental of Real Property)

The decrease was due to more expenditures for rental of real property being paid from the General Revenue Fund (001) and less expenditures being paid from the County Fund (745) during FY10.

Travel

The increase was due to the lodging expenditure for the FY10 winter conference being paid from Fund 745 and in FY09 the lodging expenditure for this conference was paid from the General Revenue Fund (001).

Equipment

The decrease was due to the Office replacing an aging fleet vehicle during FY09.

Telecommunications

The decrease was due to the Office receiving a lump sum appropriation for operating expenses in the General Revenue Fund (001) and therefore there were fewer telecommunications expenditures paid from the State's Attorneys Appellate Prosecutor County Fund (745).

Operation of Automotive

The decrease was due to the Office replacing an aging fleet vehicle during FY09 which reduced the cost of automotive repairs in FY10.

Law Intern Program

The decrease in expenditures was due to the Office receiving a lump sum appropriation for operating expenses in FY10 in the General Revenue Fund and therefore fewer Law Intern Program Expenditures were paid from the County Fund (745).

Continuing Legal Education Trust Fund (844)

Continuing Legal Education

The decrease was due to the Office no longer collecting fees for the Uniform Complaint Handbook from State's Attorneys Offices in FY10 due to high costs of printing and lack of funds. The fund was diminished in FY10 after fund sweeps to the General Revenue Fund totaling \$5,275 resulted in no monies available in the Continuing Legal Education Trust Fund.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2008

General Revenue Fund (001)

State Contribution to State Employees' Retirement System

The increase was due to an increase in the rate of State paid retirement from 16.561% in FY08 to 21.049% in FY09.

State Contributions to Social Security

The increase was due to an increase in the amount of personal services expenditures during FY09.

Electronic Data Processing

The increase was due to the Office purchasing new computers, monitors and printers to replace outdated equipment.

Operation of Automotive

The increase was due to the increase in fuel prices and rising cost of repairing and maintaining fleet vehicles between FY08 and FY09.

Training for Drugs and Violence Cases

The increase was due to increased training for drug and violence cases during FY09.

Special Federal Grant Project Fund (090)

Expenses for Federally Assisted Programs

The increase was due to a new Federal Arrest Grant beginning in FY09.

State's Attorneys Appellate Prosecutor County Fund (745)

State Contributions to State Employees' Retirement System

The increase was due to an increase in the rate of State paid retirement from 16.561% in FY08 to 21.049% in FY09.

Contractual Services (Tax Objection Casework)

The decrease in expenditures was due to the fluctuation of tax objection cases in FY08 and FY09. In FY08, the Office provided tax objection services in 46 cases. In FY09, the Office provided tax objection services in 27 cases.

Equipment

The increase was due to the Office purchasing a car to replace another vehicle with high mileage.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2009 (continued)

Continuing Legal Education Trust Fund (844)

Continuing Legal Education

The increase in expenditures was due to the Office paying a portion of salaries for Continuing Legal Education (CLE) employees from the CLE Fund rather than the General Revenue Fund (GRF).

Narcotics Profit Forfeiture Fund (951)

General Operations – Drug Asset Forfeiture Procedure Act

The decrease was due to this fund being used in part to match a federal grant to prosecute drug cases. In FY08 \$257,383 was used to match the grant. In FY09 only \$62,274 was spent from this fund to match the grant as this program was ending.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2010

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 2010 AND FISCAL YEAR 2009

Special Grant Projects Fund – 090

U.S. Department of Justice

The increase was due to the U.S. Department of Justice grant beginning in FY09. The grant is a reimbursement grant, and therefore monies are requested when bills are received. The amount received is in direct correlation to the expenses incurred.

Continuing Legal Education Trust Fund - 844

Complaint Books

The decrease in FY10 was due to the Office no longer charging a fee for the Uniform Complaint Book.

Narcotics Profit Forfeiture – 951

Drug Asset Forfeiture

The increase was due to a larger amount of money forfeited in drug cases in FY10. The Office receives 12.5 % of the proceeds from the Drug Forfeiture cases in all counties except for Cook County.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2009 AND FISCAL YEAR 2008

Special Grant Projects Fund – 090

Criminal Justice Trust Fund

The increase was due to the U.S. Department of Justice grant beginning in FY09.

Continuing Legal Education Trust Fund – 844

Complaint Books

The increase occurred because the 2008 Uniform Complaint Book was published and sold in FY09. There was not a new Uniform Complaint Book produced in FY08.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2010

Lapse spending was considered significant if greater than 15% and \$10,000.

FISCAL YEAR 2010

Special Federal Grant Fund (090)

Expenses for Federally Assisted Programs

This grant did not begin until late in the fiscal year and many of the programs were not up and running until FY10.

State's Attorneys Appellate Prosecutor County Fund (745)

Contractual Services (Other than Rental of Real Property)

Legal services invoices that were contracted and billed prior to June 30th were received and paid in the lapse period.

Contractual Services (Tax Objection Casework)

Contractual tax objection casework services that were provided and billed in June were paid for in the lapse period.

Narcotics Profit Forfeiture Fund (951)

General Operations: Drug Asset Forfeiture Procedure Act

The Agency had one retirement payout to an employee during the lapse period from the Narcotics Profit Forfeiture Fund (951) in FY10.

FISCAL YEAR 2009

General Revenue Fund (001)

Contractual Services (Tax Objection Casework)

Invoices for legal services performed during April through June of FY09 were received and paid during the lapse period.

Reducing Child Testifying Trauma Program

Invoices for costs incurred for training seminars that were held prior to the end of the fiscal year were received and paid for in the lapse period.

State's Attorneys Appellate Prosecutor County Fund (745)

Contractual Services (Other than Rental of Real Property)

Invoices for June legal subscription services were received and paid during the lapse period.

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

Amounts expressed in thousands

State's Attorneys Appellate Prosecutor County Fund - 745

Aging Schedule

	2010	2009
Current	\$ 24	\$ 23
1-30 days	-	-
31-90 days	1	-
91-180 days	-	-
181 days to 1 year	-	-
Over 1 year	-	-
Accounts Receivable Gross Balance	\$ 25	\$ 23
Less: Estimated Uncollectibles	-	-
Accounts Receivable Net Balance	\$ 25	\$ 23

These amounts represent receivables related to labor and county billings issued by the Office.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2010

AGENCY FUNCTIONS AND PLANNING PROGRAM

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 Narcotics Profit Forfeiture Act, the Cannabis Control Act, the Drug Asset Forfeiture Procedure Act, the Illinois Public Labor Relations Act, and the Capital Crimes Litigation Act;
4. To provide trial assistance to State's Attorneys and to serve as Special Prosecutor when duly appointed by a court having jurisdiction with a court order stating the statutory provisions;
5. To provide investigation services in criminal cases and trial and appeal services in tax objection 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
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, 2010

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 Agency. 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 member-at-large by the other nine members. The members of the Board as of June 30, 2010 were:

- John Schmidt, Chairman
- Joseph E. Birkett, Vice-Chairman
- Sheldon Sobol, Secretary
- Michael J. Waller
- Kevin Lyons
- Thomas J. Brown
- Justin Hood
- Jeffrey M. Bradley
- John Barsanti
- Anita Alvarez

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

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>2010</u>	<u>2009</u>	<u>2008</u>
Collective Bargaining	54	49	41
Administrative	19	18	20
Labor	2	2	2
Drug	8	9	12
 Total average full-time employees	 <u>83</u>	 <u>78</u>	 <u>75</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, 2010

State's Attorneys Appellate Prosecutor Program:

The State's Attorneys Appellate Prosecutor Program is to deliver quality professional legal services to all participating county's State's Attorneys under the rules and guidelines set forth in their legislative mandates. The Program's primary objective is to provide quality legal assistance to member State's Attorneys in appeals, special prosecutions, tax objections, drug forfeiture cases and criminal justice training.

	Fiscal Year		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
Output Indicators			
• Number of cases handled through Capital Litigation Act	3	3	2
• Number of drug related cases prosecuted	7,231	5,940	6,430
• Number of criminal prosecution cases	608	598	593
• Number of cases prosecuted through systemic sentencing	296	272	282
• Number of briefs submitted through Appellate Brief Writing Program	1,753	1,753	1,728
Outcome Indicators			
• Percentage of drug related cases resulting in convictions	91%	87%	93%
• Percentage of criminal prosecution cases resulting in convictions	94%	94%	94%
• Percentage of special & violent crime appeals upheld by court	90%	89%	85%