

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

For the Two Years Ended June 30, 2014

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

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

Director	Mr. Patrick Delfino
Associate Director	Mr. Matthew Jones
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

BRIAN J. TOWNE
CHAIRMAN

DEPUTY DIRECTORS
SECOND DISTRICT:
LAWRENCE M. BAUER

MANAGEMENT ASSERTION LETTER

THIRD DISTRICT:
TERRY A. MERTEL

FOURTH DISTRICT:
DAVID J. ROBINSON

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703

March 18, 2015

FIFTH DISTRICT:
STEPHEN E. NORRIS

BOARD OF GOVERNORS
FIRST DISTRICT:

ANITA ALVAREZ
STATE'S ATTORNEY
COOK COUNTY

Dear Mr. Holland:

SECOND DISTRICT:
JOSEPH BRUSCATO
STATE'S ATTORNEY
WINNEBAGO COUNTY

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, 2014. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2013, the Office has materially complied with the assertions below.

JOSEPH H. McMAHON
STATE'S ATTORNEY
KANE COUNTY

THIRD DISTRICT:
JAMIE BOYD
STATE'S ATTORNEY
KANKAKEE COUNTY

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.

BRIAN J. TOWNE
STATE'S ATTORNEY
LASALLE COUNTY

FOURTH DISTRICT:
BEN GOETTEN
STATE'S ATTORNEY
JERSEY COUNTY

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.

JOHN C. MILHISER
STATE'S ATTORNEY
SANGAMON COUNTY

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.

FIFTH DISTRICT:

TYLER R. EDMONDS
STATE'S ATTORNEY
UNION COUNTY

JUSTIN HOOD
STATE'S ATTORNEY
HAMILTON COUNTY

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.

BRENDAN F. KELLY
STATE'S ATTORNEY
ST. CLAIR COUNTY

www.ilsaap.org

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 truly,

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 EXAMINATION
For the Two Years Ended June 30, 2014

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	0	2
Repeated findings	0	0
Prior recommendations implemented or not repeated	2	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED		
A	8	Failure to require a leave of absence during political campaigning
B	8	Inadequate controls over State property

EXIT CONFERENCE

The Office waived an exit conference in correspondence dated March 4, 2015.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE 5-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the 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, 2014. 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.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the 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 compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014.

Internal Control

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 to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the 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 internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 for the years ended June 30, 2014 and June 30, 2013 in Schedules 1 through 9 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012 accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Office management, and the State's Attorneys Appellate Prosecutor's 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

Springfield, Illinois

March 18, 2015

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2014

A. **FINDING** (Failure to require a leave of absence during political campaigning)

During the prior examination, the Office of the State's Attorneys Appellate Prosecutor (Office) did not comply with the Office's Employee Manual regarding prohibited political campaigning. Auditors noted an employee of the Office was seeking the office of State's Attorney while continuing employment with the Office.

During the current examination, our testing results indicated the Office revised its Employee Manual regarding prohibited political campaigning to require a leave of absence for the duration of the campaign if the Director determines that a conflict of interest or appearance would occur. (Finding Code No. 12-1)

B. **FINDING** (Inadequate controls over State property)

During the prior examination, the Office did not maintain sufficient controls over the recording and reporting of State-owned equipment. Specifically, equipment was not accurately and timely recorded on the Office's property control records, reports submitted to the Illinois Office of the Comptroller (Comptroller) and the Department of Central Management Services (CMS) were not accurate, and the FY11 Annual Real Property Utilization Report was not filed timely.

During the current examination, our testing results indicated the Office improved its internal controls over the recording and reporting of State-owned equipment. Our sample testing of the Office's property control records and reports filed with the Comptroller and CMS did not reveal any instances of inaccuracies and the reports were filed timely. (Finding Code No. 12-2)

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Reconciliation 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 (Not Examined):

- Agency Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 9. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances	
						Lapsed
<u>Public Acts 98-0050 & 98-0591</u>						
<u>APPROPRIATED FUNDS</u>						
<u>GENERAL REVENUE FUND - 001</u>						
Personal Services	\$ 5,034,719	\$ 5,032,310	\$ 2,408	\$ 5,034,718	\$	1
State Contribution to State						
Employees' Retirement System Pick Up	199,473	192,423	7,049	199,472		1
State Contribution to Social Security	359,058	359,056	-	359,056		2
Contractual Services						
Other than Rental of Real Property	93,082	86,057	7,023	93,080		2
Tax Objection Casework	13,800	13,800	-	13,800		-
Rental of Real Property	175,034	163,376	3,031	166,407		8,627
Travel	8,993	8,993	-	8,993		-
Commodities	10,169	10,168	-	10,168		1
Printing	4,272	4,272	-	4,272		-
Equipment	1,042	1,041	-	1,041		1
Electronic Data Processing	1,000	955	45	1,000		-
Telecommunications	23,058	20,000	3,058	23,058		-
Operation of Automotive Equipment	10,000	9,921	60	9,981		19
Lump Sums - Continuing Legal Education	100,000	100,000	-	100,000		-
Lump Sums - Reducing Child Testifying Trauma Program	40,000	39,992	8	40,000		-
Lump Sums - State Matching Purposes	85,800	84,505	-	84,505		1,295
Awards & Grants - Cook County Grant	2,000,000	1,410,374	529,436	1,939,810		60,190
Subtotal - Fund 001	\$ 8,159,500	\$ 7,537,243	\$ 552,118	\$ 8,089,361	\$	70,139

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Acts 98-0050 & 98-0591</u>					
<u>SPECIAL FEDERAL GRANT PROJECT FUND - 090</u>					
Expenses for Federally Assisted Programs	\$ 2,200,000	\$ 515,747	\$ 14,100	\$ 529,847	\$ 1,670,153
Subtotal - Fund 090	\$ 2,200,000	\$ 515,747	\$ 14,100	\$ 529,847	\$ 1,670,153
<u>STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745</u>					
Personal Services	\$ 1,200,200	\$ 765,827	\$ -	\$ 765,827	\$ 434,373
State Contribution to State Employees'					
Retirement System Pick Up	48,032	22,737	1	22,738	25,294
State Contribution to State Employees'					
Retirement System	484,039	310,758	-	310,758	173,281
State Contribution to Social Security	79,729	55,050	-	55,050	24,679
County Reimbursement to State for Group					
Insurance	333,500	98,651	-	98,651	234,849
Contractual Services					
Other than Rental of Real Property	385,700	320,160	13,613	333,773	51,927
Tax Objection Casework	36,400	36,400	-	36,400	-
Rental of Real Property	138,400	91,672	-	91,672	46,728
Travel	20,500	16,629	316	16,945	3,555
Commodities	5,000	392	-	392	4,608
Printing	800	284	-	284	516
Equipment	2,200	-	-	-	2,200
Electronic Data Processing	4,400	3,729	-	3,729	671
Telecommunications	20,000	10,679	-	10,679	9,321
Operation of Automotive Equipment	11,500	8,674	-	8,674	2,826
Lump Sums - Law Intern Program	28,200	17,739	830	18,569	9,631
Subtotal - Fund 745	\$ 2,798,600	\$ 1,759,381	\$ 14,760	\$ 1,774,141	\$ 1,024,459

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

Public Acts 98-0050 & 98-0591 <u>CONTINUING LEGAL EDUCATION TRUST FUND - 844</u>	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
Continuing Legal Education	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Prosecution of and Training for Violent Crimes	408,364	107,852	-	107,852	300,512
Prosecution of and Training for Violent Crimes Grants	41,635	-	-	-	41,635
Prosecution of and Training for Violent Crimes Grants to Cook County	300,000	67,992	-	67,992	232,008
Diversion Court Programs in Cook County	150,000	103,823	-	103,823	46,177
Subtotal - Fund 844	\$ 1,049,999	\$ 279,667	\$ -	\$ 279,667	\$ 770,332
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 2,500,000	\$ 1,202,545	\$ 126,723	\$ 1,329,268	\$ 1,170,732
Subtotal - Fund 951	\$ 2,500,000	\$ 1,202,545	\$ 126,723	\$ 1,329,268	\$ 1,170,732
TOTAL - ALL APPROPRIATED FUNDS	\$ 16,708,099	\$ 11,294,583	\$ 707,701	\$ 12,002,284	\$ 4,705,815

Note 1: Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Office 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
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

Public Act 97-0731	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 4,482,937	\$ 4,428,920	\$ 54,016	\$ 4,482,936	\$ 1
State Contribution to State					
Employees' Retirement System Pick Up	178,528	169,797	8,729	178,526	2
State Contribution to Social Security	332,916	328,783	4,132	332,915	1
Contractual Services					
Other than Rental of Real Property	344,014	329,072	14,590	343,662	352
Tax Objection Casework	93,800	93,438	-	93,438	362
Rental of Real Property	240,200	236,719	-	236,719	3,481
Travel	27,203	26,935	113	27,048	155
Commodities	19,052	18,979	-	18,979	73
Printing	7,423	7,422	-	7,422	1
Equipment	18,408	18,335	72	18,407	1
Electronic Data Processing	19,200	19,115	-	19,115	85
Telecommunications	45,709	43,400	2,309	45,709	-
Operation of Automotive Equipment	32,110	30,195	1,865	32,060	50
Lump Sums - Law Intern Program	5,000	-	-	-	5,000
Lump Sums - Continuing Legal Education	100,000	99,950	-	99,950	50
Lump Sums - Legal Publications	1,500	1,500	-	1,500	-
Lump Sums - Reducing Child Testifying Trauma Program	40,000	39,719	-	39,719	281
Lump Sums - State Matching Purposes	85,800	85,392	-	85,392	408
Awards & Grants - Cook County Grant	2,000,000	1,411,283	545,158	1,956,441	43,559
Subtotal - Fund 001	<u>\$ 8,073,800</u>	<u>\$ 7,388,954</u>	<u>\$ 630,984</u>	<u>\$ 8,019,938</u>	<u>\$ 53,862</u>

STATE OF ILLINOIS
OFFICE OF THE STATES ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
<u>Public Act 97-0731</u>					
<u>SPECIAL FEDERAL GRANT PROJECT FUND - 090</u>					
Expenses for Federally Assisted Programs	\$ 2,200,000	\$ 692,775	\$ -	\$ 692,775	\$ 1,507,225
Subtotal - Fund 090	<u>\$ 2,200,000</u>	<u>\$ 692,775</u>	<u>\$ -</u>	<u>\$ 692,775</u>	<u>\$ 1,507,225</u>
<u>STATES ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745</u>					
Personal Services	\$ 851,717	\$ 845,332	\$ -	\$ 845,332	\$ 6,385
State Contribution to State Employees'					
Retirement System Pick Up	34,190	32,684	1,505	34,189	1
State Contribution to State Employees'					
Retirement System	324,684	310,395	14,288	324,683	1
State Contribution to Social Security	67,933	64,374	3,230	67,604	329
County Reimbursement to State for Group					
Insurance	172,500	139,560	-	139,560	32,940
Contractual Services					
Other than Rental of Real Property	949,617	431,221	64,599	495,820	453,797
Tax Objection Casework	36,400	27,341	9,059	36,400	-
Rental of Real Property	147,900	49,500	-	49,500	98,400
Travel	16,800	6,989	2,551	9,540	7,260
Commodities	11,300	2,589	324	2,913	8,387
Printing	4,800	-	-	-	4,800
Equipment	43,800	1,313	-	1,313	42,487
Electronic Data Processing	32,400	2,200	-	2,200	30,200
Telecommunications	41,300	11,169	3,399	14,568	26,732
Operation of Automotive Equipment	20,659	16,669	2,886	19,555	1,104
Lump Sums - Law Intern Program	28,200	21,078	4,146	25,224	2,976
Lump Sums - Legal Publications	14,300	4,543	-	4,543	9,757
Subtotal - Fund 745	<u>\$ 2,798,500</u>	<u>\$ 1,966,957</u>	<u>\$ 105,987</u>	<u>\$ 2,072,944</u>	<u>\$ 725,556</u>

STATE OF ILLINOIS
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

<u>Public Act 97-0731</u>	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
<u>CONTINUING LEGAL EDUCATION TRUST FUND - 844</u>					
Continuing Legal Education	\$ 150,000	-	-	-	\$ 150,000
Prosecution of and Training for Violent Crimes	300,000	10,889	625	11,514	288,486
Prosecution of and Training for Violent Crimes Grants	150,000	82,432	-	82,432	67,568
Prosecution of and Training for Violent Crimes Grants to Cook County	300,000	31,405	77,689	109,094	190,906
Diversion Court Programs in Cook County	150,000	-	46,177	46,177	103,823
Subtotal - Fund 844	<u>\$ 1,050,000</u>	<u>\$ 124,726</u>	<u>\$ 124,491</u>	<u>\$ 249,217</u>	<u>\$ 800,783</u>
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 2,500,000	\$ 1,864,766	\$ 72,615	\$ 1,937,381	\$ 562,619
Subtotal - Fund 951	<u>\$ 2,500,000</u>	<u>\$ 1,864,766</u>	<u>\$ 72,615</u>	<u>\$ 1,937,381</u>	<u>\$ 562,619</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 16,622,300</u>	<u>\$ 12,038,178</u>	<u>\$ 934,077</u>	<u>\$ 12,972,255</u>	<u>\$ 3,650,045</u>

Note 1: Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Office 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, 2014, 2013 and 2012

	Fiscal Year		
	2014 P.A. 98-0050; P.A. 98-0591	2013 P.A. 97-0731	2012 P.A. 97-0063; P.A. 97-0642
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 8,159,500	\$ 8,073,800	\$ 8,498,700
Expenditures			
Personal Services	\$ 5,034,718	\$ 4,482,936	\$ 4,464,669
State Contribution to State			
Employees' Retirement System Pick Up	199,472	178,526	175,509
State Contribution to Social Security	359,056	332,915	320,671
Contractual Services			
Other than Rental of Real Property	93,080	343,662	486,585
Tax Objection Casework	13,800	93,438	98,773
Rental of Real Property	166,407	236,719	240,200
Travel	8,993	27,048	17,529
Commodities	10,168	18,979	19,801
Printing	4,272	7,422	6,604
Equipment	1,041	18,407	18,745
Electronic Data Processing	1,000	19,115	41,217
Telecommunications	23,058	45,709	45,900
Operation of Automotive Equipment	9,981	32,060	38,100
Lump Sums - Law Intern Program	-	-	-
Lump Sums - Continuing Legal Education	100,000	99,950	124,556
Lump Sums - Legal Publications	-	1,500	2,500
Lump Sums - Reducing Child Testifying Trauma Program	40,000	39,719	60,000
Lump Sums - State Matching Purposes	84,505	85,392	83,522
Lumps Sum - Training Grant Programs	-	-	37,995
Awards and Grants - Cook County Grant	1,939,810	1,956,441	1,850,232
Total Expenditures	\$ 8,089,361	\$ 8,019,938	\$ 8,133,108
Lapsed Balances	\$ 70,139	\$ 53,862	\$ 365,592

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, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0050; P.A. 98-0591	P.A. 97-0731	P.A. 97-0063; P.A. 97-0642
Special Federal Grant Project Fund - 090			
Appropriations (Net After Transfers)	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Expenditures			
Expenses for Federally Assisted Programs	\$ 529,847	\$ 692,775	\$ 780,827
Total Expenditures	\$ 529,847	\$ 692,775	\$ 780,827
Lapsed Balances	\$ 1,670,153	\$ 1,507,225	\$ 1,419,173
Capital Litigation Trust Fund - 614			
Appropriations (Net After Transfers)	\$ -	\$ -	\$ 900,000
Expenditures			
For Deposit into the Continuing Legal Trust Fund	\$ -	\$ -	\$ 900,000
Total Expenditures	\$ -	\$ -	\$ 900,000
Lapsed Balances	\$ -	\$ -	\$ -

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, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0050; P.A. 98-0591	P.A. 97-0731	P.A. 97-0063; P.A. 97-0642
State's Attorneys Appellate Prosecutor's County Fund - 745			
Appropriations (Net After Transfers)	\$ 2,798,600	\$ 2,798,500	\$ 2,691,025
Expenditures			
Personal Services	\$ 765,827	\$ 845,332	\$ 542,150
State Contribution to State Employees' Retirement System Pick Up	22,738	34,189	21,829
State Contribution to State Employees' Retirement System	310,758	324,683	186,584
State Contribution to Social Security	55,050	67,604	42,666
County Reimbursement to State for Group Insurance	98,651	139,560	97,642
Contractual Services			
Other than Rental of Real Property	333,773	495,820	324,703
Tax Objection Casework	36,400	36,400	32,300
Rental of Real Property	91,672	49,500	720
Travel	16,945	9,540	15,729
Commodities	392	2,913	2,109
Printing	284	-	-
Equipment	-	1,313	1,177
Electronic Data Processing	3,729	2,200	3,776
Telecommunications	10,679	14,568	12,838
Operation of Automotive Equipment	8,674	19,555	10,502
Lump Sums - Law Intern Program	18,569	25,224	26,756
Lump Sums - Legal Publications	-	4,543	4,138
Total Expenditures	\$ 1,774,141	\$ 2,072,944	\$ 1,325,619
Lapsed Balances	\$ 1,024,459	\$ 725,556	\$ 1,365,406

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, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0050; P.A. 98-0591	P.A. 97-0731	P.A. 97-0063; P.A. 97-0642
Continuing Legal Education Trust Fund - 844			
Appropriations (Net After Transfers)	\$ 1,049,999	\$ 1,050,000	\$ 1,050,000
Expenditures			
Continuing Legal Education	\$ -	\$ -	\$ -
Prosecution of and Training for Violent Crimes	107,852	11,514	288,128
Prosecution of and Training for Violent Crimes Grants	-	82,432	76,100
Prosecution of and Training for Violent Crimes Grants to Cook County	67,992	109,094	-
Diversion Court Programs in Cook County	103,823	46,177	-
Total Expenditures	\$ 279,667	\$ 249,217	\$ 364,228
Lapsed Balances	\$ 770,332	\$ 800,783	\$ 685,772
Narcotics Profit Forfeiture Fund - 951			
Appropriations (Net After Transfers)	\$ 2,500,000	\$ 2,500,000	\$ 1,750,000
Expenditures			
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,329,268	\$ 1,937,381	\$ 1,543,926
Total Expenditures	\$ 1,329,268	\$ 1,937,381	\$ 1,543,926
Lapsed Balances	\$ 1,170,732	\$ 562,619	\$ 206,074
GRAND TOTAL - ALL FUNDS			
Appropriations (Net After Transfers)	\$ 16,708,099	\$ 16,622,300	\$ 17,089,725
Total Expenditures	\$ 12,002,284	\$ 12,972,255	\$ 13,047,708
Lapsed Balances	\$ 4,705,815	\$ 3,650,045	\$ 4,042,017

Note 1: Appropriations, expenditures and lapsed balances were obtained from the State Comptroller records, which have been reconciled to the Office's records.

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

Note 3: Expenditures and lapsed balances for FY12 do not reflect interest payments approved by the Office 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, 2014

	<u>Equipment</u>
Balance at July 1, 2012	\$ 753,274
Additions	59,061
Deletions	(68,801)
Net Transfers	<u>-</u>
Balance at June 30, 2013	<u><u>\$ 743,534</u></u>
Balance at July 1, 2013	\$ 743,534
Additions	1,401
Deletions	-
Net Transfers	<u>(792)</u>
Balance at June 30, 2014	<u><u>\$ 744,143</u></u>

Note: The above schedule has been derived from Office 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 AND RECONCILIATION OF
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	2014	2013	2012
General Revenue Fund - 001			
Miscellaneous Reimbursement	\$ 35	\$ 256	\$ -
Total cash receipts per Office	35	256	-
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 35</u>	<u>\$ 256</u>	<u>\$ -</u>
Special Federal Grant Projects Fund - 090			
Grants Per Agency Records			
U.S. Department of Justice	\$ -	\$ -	\$ 69,543
Criminal Justice Trust Fund	481,369	713,200	755,985
Total cash receipts per Office	481,369	713,200	825,528
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 481,369</u>	<u>\$ 713,200</u>	<u>\$ 825,528</u>
State's Attorneys Appellate Prosecutor's County Fund - 745			
Participating County Contributions	\$ 1,187,000	\$ 1,222,000	\$ 1,228,000
Labor Relations Unit	174,580	193,031	172,753
County Reimbursements	3,770	1,303	1,473
Total cash receipts per Office	1,365,350	1,416,334	1,402,226
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 1,365,350</u>	<u>\$ 1,416,334</u>	<u>\$ 1,402,226</u>
Continuing Legal Education Trust Fund - 844			
Repayment of Unused Grant Funds	\$ 68,833	\$ 47,232	\$ -
Appropriation from Capital Litigation Trust Fund	-	-	900,000
Total cash receipts per Office	68,833	47,232	900,000
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 68,833</u>	<u>\$ 47,232</u>	<u>\$ 900,000</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Narcotics Profit Forfeiture Fund - 951			
Drug Asset Forfeiture	\$ 1,237,448	\$ 1,142,856	\$ 1,671,668
Total cash receipts per Office	1,237,448	1,142,856	1,671,668
Less: In transit at End of Year	-	-	-
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 1,237,448</u>	<u>\$ 1,142,856</u>	<u>\$ 1,671,668</u>
GRAND TOTAL - ALL FUNDS			
Total cash receipts per Office	\$ 3,153,035	\$ 3,319,878	\$ 4,799,422
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records - All Funds	<u>\$ 3,153,035</u>	<u>\$ 3,319,878</u>	<u>\$ 4,799,422</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, 2014

The following is a summary of explanations for significant variations in expenditures. Variations between fiscal years are considered significant if greater than 20% and \$10,000.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

General Revenue Fund (001)

Other than Rental of Real Property, Tax Objection Casework, Rental of Real Property, Travel, Electronic Data Processing, Telecommunications

The decreases were due to a decrease in the Office's FY14 budget for the General Revenue Fund. The Office reduced overall spending and shifted expenditures to other funds. The Office's overall expenditure variance between all funds administered by the Office from FY13 to FY14 was a decrease of less than 8%.

Equipment

The decrease was due to the purchase of new office equipment to replace items ruined during a flood in FY13. These purchases were not repeated in FY14.

Operation of Automotive Equipment

The decrease was due to a reduction in the price of fuel.

Special Federal Grant Project Fund (090)

Expenses for Federally Assisted Programs

The decrease was due to the Office receiving less grant money from the Criminal Justice Information Authority in FY14 than in FY13. The Office had fewer expenditures under the grant as a result.

State's Attorneys Appellate Prosecutor's County Fund (745)

State Contribution to State Employees' Retirement System Pick Up and County Reimbursement to State for Group Insurance

The decreases were due to the Office spending more for administrative personal services in the General Revenue Fund and less in the State's Attorneys Appellate Prosecutor's County Fund in FY14.

Other than Rental of Real Property

The decrease was due to a decrease in the Office's FY14 budget for Other than Rental of Real Property. As a result, the Office shifted Other than Rental of Real Property expenditures to other funds.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

Rental of Real Property

The increase was due to a decrease in the Office's FY14 budget for rental of real property in the General Revenue Fund. The Office pays for rental of real property from multiple funds. Therefore, a decrease in one fund will cause the Office to pay more from the other fund. In this situation, the Office paid more from the State's Attorneys Appellate Prosecutor's County Fund and less from the General Revenue Fund.

Operation of Automotive Equipment

The decrease was due to a decrease in the Office's FY14 budget for the operation of automotives. As a result, Operation of Automotive Equipment expenditures were shifted to other funds.

Continuing Legal Education Trust Fund (844)

Prosecution of and Training for Violent Crimes

The increase was due to an increase in this appropriation in FY14 upon request from the Office for reallocation of the FY14 budget. This line item was originally appropriated as a Sentencing Policy Research grant to the Illinois Criminal Justice Information Authority. The Authority finished the program and the Office requested that the money be reallocated for Office operations.

Prosecution of and Training for Violent Crimes Grants

The decrease was due to money being transferred from the Capital Litigation Trust Fund into this appropriation as a onetime supplemental appropriation during FY13. Therefore, no expenditures were processed in FY14.

Prosecution of and Training for Violent Crimes Grants to Cook County and Diversion Court Programs in Cook County

These expenditure variations were due to the Office paying grant money to Cook County on a reimbursement basis. The expenditures for these line items fluctuate depending on the amounts requested by Cook County.

Narcotics Profit Forfeiture Fund (951)

Expenses for Drug Asset Forfeiture Procedure Act

The decrease was due to salary reductions and a reduction in contractual service expenditures.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012

General Revenue Fund (001)

Other than Rental of Real Property

The decrease was due to the Office receiving a decreased appropriation of \$105,800 during FY13 for Contractual Services in the General Revenue Fund. As a result, more money was paid out of the State's Attorneys Appellate Prosecutor's County Fund in FY13.

Electronic Data Processing

The decrease was due to the Office updating several computers and printers during FY12. These purchases were not repeated in FY13.

Lump Sums - Reducing Child Testifying Trauma Program

The decrease was due to a decrease in the Office's FY13 budget for the Child Witness Program. As a result, personal services and fringe benefit expenditures were shifted to other funds. The Office's overall expenditure variance between all funds administered by the Office from FY12 to FY13 was a decrease of less than 8%.

Lump Sums – Training Grant Programs

The decrease was due to training grant programs ending in FY12 and not being continued in FY13.

Capital Litigation Trust Fund (614)

For Deposit into the Continuing Legal Trust Fund

The decrease was due to the abolishment of the Capital Litigation Trust Fund in FY12. The General Assembly appropriated \$900,000 to this fund to be transferred to the Continuing Legal Education Trust Fund. In FY13, no money was appropriated to the Capital Litigation Trust Fund.

State's Attorneys Appellate Prosecutor's County Fund (745)

Personal Services, State Contribution to State Employees' Retirement System Pick Up, State Contribution to State Employees' Retirement System, State Contribution to Social Security and County Reimbursement to State for Group Insurance

The increases were due to the Office processing more payroll in the State's Attorneys Appellate Prosecutor's County Fund as opposed to the Narcotics Profit Forfeiture Fund during FY13. This happens because Personal Services for Administrative employees are paid from several different funds. Likewise, fringe benefits were spent in the same manner.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

Other than Rental of Real Property

The increase was due to the Office receiving a decreased appropriation of \$105,800 during FY13 for Contractual Services in the General Revenue Fund. As a result, more money was paid out of the State's Attorneys Appellate Prosecutor's County Fund in FY13. Also, the Office spent an additional \$24,584 for contractual payroll employees in FY13.

Rental of Real Property

The increase was due to the Office processing more rental of real property expenditures in the State's Attorneys Appellate Prosecutor's County Fund as opposed to the Narcotics Profit Forfeiture Fund during FY13. This happens because the Office pays for rental of real property from multiple funds.

Continuing Legal Education Trust Fund (844)

Prosecution of and Training for Violent Crimes

The decrease was due to monies given to the Office as a onetime transfer of \$300,000 from the Capital Litigation Trust Fund. The majority of the monies were used during FY12.

Prosecution of and Training for Violent Crimes Grants to Cook County and Diversion Court Programs in Cook County

The increases were due to the Office paying grant money to Cook County on a reimbursement basis. The expenditures for these line items fluctuate each quarter depending on the amounts requested by Cook County.

Narcotics Profit Forfeiture Fund (951)

Expenses for Drug Asset Forfeiture Procedure Act

The increase was due to the Office hiring two new Special Prosecutors in FY13, and hiring a Special Prosecutor on contract. Additionally, the Office expended more for drug prosecution programs in LaSalle County. Lastly, the Office purchased a new alarm system and new furniture after the Springfield Office flooded.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014

The following is a summary of explanations for significant variations in receipts. Variations were considered significant if greater than \$5,000 and 20%.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2014 AND FISCAL YEAR 2013

SPECIAL GRANT PROJECTS FUND – 090

Criminal Justice Trust Fund

The decrease was due to the Office receiving a reduction of \$88,097 in one of the grants from the Criminal Justice Information Authority in FY14. Also, the federal grants cross fiscal years, which often results in more monies being received in one fiscal year and less in the next.

CONTINUING LEGAL EDUCATION TRUST FUND - 844

Repayment of Unused Grant Funds

The increase was due to the Office receiving more reimbursements of unused grant monies in FY14. The monies received are dependent on the expenses incurred by the Criminal Justice Information Authority for this grant.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2013 AND FISCAL YEAR 2012

SPECIAL GRANT PROJECTS FUND – 090

U.S. Department of Justice

The decrease was due to the grant program ending in August of FY12.

CONTINUING LEGAL EDUCATION TRUST FUND - 844

Repayment of Unused Grant Funds

The increase was due to the Office receiving more reimbursements of unused grant monies in FY13. The monies received are dependent on the expenses incurred by the Criminal Justice Information Authority for this grant.

Appropriation from Capital Litigation Trust Fund

The decrease was due to the Office receiving a onetime supplemental appropriation transfer from the Capital Litigation Trust Fund in FY12 when the Capital Litigation Trust Fund was abolished.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014

NARCOTICS PROFIT FORFEITURE – 951

Drug Asset Forfeiture

The decrease was due to a smaller amount of money forfeited in drug cases in FY13 than in FY12. The Office receives 12.5% of the proceeds from the Drug Forfeiture cases in all counties except for Cook County. The receipts are dependent upon forfeitures of money and property in drug cases and fluctuates depending upon the number of convictions and the money or property involved.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2014

The following is a summary of explanations for significant lapse period spending. Lapse period spending was considered significant if 20% or greater of total expenditures for the fiscal year occurred during lapse period.

FISCAL YEAR 2014

General Revenue Fund (001)

Awards and Grants - Cook County Grant

This line item is to pay for a grant to Cook County. Cook County sends quarterly reports detailing the expenses they have incurred and asks for reimbursement of those expenses. The final quarter ends June 30th. As a result, the reimbursement for the final quarter is made during the lapse period.

FISCAL YEAR 2013

General Revenue Fund (001)

Awards and Grants - Cook County Grant

This line item is to pay for a grant to Cook County. Cook County sends quarterly reports detailing the expenses they have incurred and asks for reimbursement of those expenses. The final quarter ends June 30th. As a result, the reimbursement for the final quarter is made during the lapse period.

State's Attorney Appellate Prosecutor's County Fund (745)

Tax Objection Casework

The June bill for tax objection casework was not received and processed until the lapse period.

Travel

The Office received and processed final FY13 travel reimbursement vouchers for travel that occurred during June for employees during the lapse period.

Telecommunications

The Office received and processed the final FY13 telecommunications billings during the lapse period.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2014

Continuing Legal Education Trust Fund (844)

Prosecution of and Training for Violent Crimes Grants to Cook County and Diversion Court Programs in Cook County

These line items are to pay for grants to Cook County. Cook County sends quarterly reports detailing the expenses they have incurred and asks for reimbursement of those expenses. The final quarter ends June 30th. As a result, the reimbursement for the final quarter is made during the lapse period.

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

State's Attorneys Appellate Prosecutor's County Fund - 745

<u>Age</u>	<u>2014</u>	<u>2013</u>
Current	\$ 15	\$ 17
1-30 days	-	-
31-90 days	-	-
91-180 days	-	-
181days to 1 year	-	-
Over 1 year	-	-
	<hr/>	<hr/>
Accounts Receivable Gross Balance	\$ 15	\$ 17
Less: Estimated Uncollectibles	-	-
Accounts Receivable Net Balance	<u>\$ 15</u>	<u>\$ 17</u>

Note: The accounts receivables noted above are from labor and county billings issued by the Office. The Office uses their own staff to collect their receivables.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
AGENCY FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2014

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 county containing less than 3,000,000 inhabitants, 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 and, when requested and authorized to do so by the Attorney General, in the Supreme Court;
3. To assist State's Attorneys in the discharge of their duties under the Illinois Controlled Substances Act, the Methamphetamine Control and Community Protection Act, the Narcotics Profit Forfeiture Act, the Cannabis Control Act, the Drug Asset Forfeiture Procedure Act, and the Illinois Public Labor Relations 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 assist State's Attorneys in the trial and appeal of tax objection cases;
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.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
AGENCY FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2014

The Office 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

Fourth District Office

Deputy Director
David J. Robinson
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.

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 as a member-at-large by the other nine members. The members of the Board as of June 30, 2014 were:

- Brian J. Towne, Chairman
- Justin Hood, Vice-Chairman
- John C. Milhiser, Secretary
- Anita Alvarez
- Joe McMahon
- Joseph Bruscato
- Terry Patton
- Jamie Boyd
- Ben Goetten
- Brendan F. Kelly

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
AVERAGE NUMBER OF EMPLOYEES
(NOT EXAMINED)

For the Fiscal Years Ended June 30,

The following table, prepared from Office records, presents the average number of employees, by function, for the fiscal years ended June 30,

<u>Division</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Collective Bargaining	49	50	51
Administrative	20	20	19
Labor	2	2	2
Drug	5	8	7
Total average full-time employees	<u>76</u>	<u>80</u>	<u>79</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, 2014

State's Attorneys Appellate Prosecutor Program:

The State's Attorneys Appellate Prosecutor Program is to deliver quality professional legal services to all participating county State's Attorneys under the rules and guidelines set forth in its legislative mandate. 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.

The following is a summary of the performance indicators for the fiscal years ended June 30,

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Output Indicators			
• Number of drug related cases opened	4,804	5,189	5,521
• Number of criminal prosecution cases	813	807	482
• Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant	264	331	416
• Number of legal documents filed and oral arguments through the Appellate Brief Writing Program	1,750	1,820	2,027
Outcome Indicators			
• Percentage of drug related cases resulting in convictions	85%	87%	84%
• Percentage of criminal prosecution cases resulting in convictions	90%	90%	95%