

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

For the Two Years Ended June 30, 2018

STATE OF ILLINOIS  
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

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STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**AGENCY OFFICIALS**

Director	Mr. Patrick J. Delfino
Associate Director	Mr. Matthew P. Jones
Fiscal Officer	Ms. Gloria Mundy

The Office's administrative office is located at:

725 South Second Street  
Springfield, Illinois 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

**JUSTIN HOOD**  
CHAIRMAN

## MANAGEMENT ASSERTION LETTER

**DAVID J. ROBINSON**  
CHIEF DEPUTY DIRECTOR

DEPUTY DIRECTORS

**EDWARD R. PSENICKA**  
SECOND DISTRICT

**THOMAS D. ARADO**  
THIRD DISTRICT

**DAVID J. ROBINSON**  
FOURTH DISTRICT

**PATRICK D. DALY**  
FIFTH DISTRICT

BOARD OF GOVERNORS

FIRST DISTRICT:

**KIMBERLY M. FOXX**  
STATE'S ATTORNEY  
COOK COUNTY

SECOND DISTRICT:

**JOSEPH H. McMAHON**  
STATE'S ATTORNEY  
KANE COUNTY

**MICHAEL G. NERHEIM**  
STATE'S ATTORNEY  
LAKE COUNTY

THIRD DISTRICT:

**STEWART J. UMHOLTZ**  
STATE'S ATTORNEY  
TAZEWELL COUNTY

FOURTH DISTRICT:

**BEN GOETTEN**  
STATE'S ATTORNEY  
JERSEY COUNTY

**GRAY H. NOLL**  
STATE'S ATTORNEY  
MORGAN COUNTY

**JULIA R. RIETZ**  
STATE'S ATTORNEY  
CHAMPAIGN COUNTY

FIFTH DISTRICT:

**TYLER R. EDMONDS**  
STATE'S ATTORNEY  
UNION COUNTY

**JUSTIN HOOD**  
STATE'S ATTORNEY  
HAMILTON COUNTY

[www.ilsaap.org](http://www.ilsaap.org)

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash Street  
Springfield, Illinois 62703

June 19, 2019

**Auditor General Mautino:**

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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor. 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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2017, the State of Illinois, Office of the State's Attorneys Appellate Prosecutor has materially complied with the assertions below.

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

- D. State revenues and receipts collected by the State of Illinois, Office of the State's Attorneys Appellate Prosecutor 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.

Yours truly,

State of Illinois, Office of the State's Attorneys Appellate Prosecutor

**SIGNED ORIGINAL ON FILE**

Patrick Delfino, Director

**SIGNED ORIGINAL ON FILE**

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, 2018

**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	1	3
Repeated findings	1	0
Prior recommendations implemented or not repeated	2	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2018-001	10	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	12	Failure to Properly Charge Counties	
B	12	Inadequate Controls over Postage Inventory	

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**EXIT CONFERENCE**

The Office waived an exit conference in a correspondence from Gloria Mundy, Fiscal Officer, on June 5, 2019.

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OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

We have examined the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2018. The management of the State of Illinois, Office of the State's Attorneys Appellate Prosecutor is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance based on our examination.

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

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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Office of the State's Attorneys Appellate Prosecutor complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Office of the State's Attorneys Appellate Prosecutor complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Office of the State's Attorneys Appellate Prosecutor's compliance with specified requirements.

In our opinion, the State of Illinois, Office of the State's Attorneys Appellate Prosecutor complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 2018-001.

The State of Illinois, Office of the State's Attorneys Appellate Prosecutor's response to the finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Office of the State's Attorneys Appellate Prosecutor's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Internal Control**

Management of the State of Illinois, Office of the State's Attorneys Appellate Prosecutor is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Office of the State's Attorneys Appellate Prosecutor'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 State of Illinois, Office of the State's Attorneys Appellate Prosecutor's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the State's Attorneys Appellate Prosecutor'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as item 2018-001, that we consider to be a significant deficiency.

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

The State of Illinois, Office of the State's Attorneys Appellate Prosecutor's response to the internal control finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Office of the State's Attorneys Appellate Prosecutor's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **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, 2018, and June 30, 2017, in Schedules 1 through 5 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, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016, accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
June 19, 2019

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2018

2018-001.     **FINDING**     (Inadequate Controls over Personal Services)

The Office of the State's Attorneys Appellate Prosecutor (Office) did not have adequate controls over its personal services function.

During testing, we noted the following:

- For five of 18 (28%) employees tested, the Office submitted payroll vouchers indicating an employee was single for federal withholding when the Federal/Illinois W-4 Employee's Withholding Exemption Certificate (Form C-25) indicated the employee was married.

The Statewide Accounting Management System (SAMS) (Procedure 23.20.05) requires the Office to keep on file for each employee the Form C-25. Using the Form C-25, the Office must calculate the amount of income tax to be withheld on each payroll voucher the Office submits to the Office of the State Comptroller for payment. Further, SAMS (Procedure 23.10.30) states the Office is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earnings, deductions, net pay, and other data reported on the payroll voucher.

- Five of 17 (29%) employee performance evaluations tested were not completed timely. Four of the evaluations were completed between 8 and 57 days late. Additionally, the Office was unable to provide support showing that one of the evaluations was completed.

Article X of the Office's AFSCME agreement states within one month after the end of the fiscal year the Deputy Director shall produce a written evaluation of each employee's work using the employer's standard form.

Office management stated the payroll withholding issue was due to human error and the evaluation issue was due to the employee responsible for conducting the evaluations retiring and a computer glitch.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2018

Failure to exercise adequate internal control over personal services could result in inaccurate calculations of employee pay and withholding, subjects the State to unnecessary legal risks, and represents noncompliance with State laws and regulations. Further, performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as foundations for salary adjustments, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 2018-001, 2016-002)

**RECOMMENDATION**

We recommend the Office implement controls to ensure payroll deductions are properly supported and calculated. Further, we recommend the Office complete performance evaluations in a timely manner.

**OFFICE RESPONSE**

Agree

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2018

A. **FINDING** (Failure to Properly Charge Counties)

During the prior examination, the Office was unable to provide support for its methodology for calculating the amount charged to counties for assistance to State's Attorneys. Therefore, we were unable to determine if the Office's billing for each county's contributions for labor relations work complied with the State's Attorneys Appellate Prosecutor's Act (725 ILCS 210/4.01).

During the current examination, the Office provided documentation to demonstrate its compliance with the Act. (Finding Code No. 2016-001)

B. **FINDING** (Inadequate Controls over Postage Inventory)

During the prior examination, the Office did not have adequate controls over its postage inventory. During testing, we noted the Office had approximately 1.5 years of postage based on average usage over the examination period on hand at June 30, 2016.

During the current examination, the Office purchased minimal postage during the examination period and we concluded its ending postage balance appeared reasonable. (Finding Code No. 2016-003)

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**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 – Fiscal Year 2018

- Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2017

- 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 Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)

- Analysis of Significant Variations in Expenditures (Not Examined)

- Analysis of Significant Variations in Receipts (Not Examined)

- Analysis of Significant Lapse Period Spending (Not Examined)

- Analysis of Accounts Receivable (Not Examined)

- Budget Impasse Disclosures (Not Examined)

- Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)

- Interest Costs on Fiscal Year 2017 Invoices (Not Examined)

- Average Number of Employees (Not Examined)

- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 5. 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 2018

For the Fifteen Months Ended September 30, 2018

Public Act 100-0021 FISCAL YEAR 2018	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to September 30	Approximate Expenditures 15 Months Ended September 30	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 5,111,300	\$ 5,101,248	\$ 8,950	\$ 5,110,198	\$ 1,102
State Contribution to State Employees' Retirement System Pick Up	201,882	201,517	-	201,517	365
State Contribution to Social Security Contractual Services	384,014	377,342	1,234	378,576	5,438
Other than Rental of Real Property	298,001	273,338	24,526	297,864	137
Tax Objection Casework	13,500	8,565	-	8,565	4,935
Rental of Real Property	164,800	164,278	372	164,650	150
Travel	8,800	8,733	52	8,785	15
Commodities	4,303	3,379	650	4,029	274
Printing	4,200	3,363	-	3,363	837
Equipment	4,000	3,903	23	3,926	74
Electronic Data Processing	1,000	795	205	1,000	-
Telecommunications	19,600	19,600	-	19,600	-
Operation of Automotive Equipment	9,800	9,621	179	9,800	-
Lump Sums - Continuing Legal Education	97,800	97,800	-	97,800	-
Lump Sums - Reducing Child Testifying Trauma Program	45,000	44,934	66	45,000	-
Lump Sums - State Matching Purposes	83,900	76,671	-	76,671	7,229
Awards & Grants - Cook County Grant	2,000,000	1,051,176	948,824	2,000,000	-
Subtotal - Fund 001	<u>\$ 8,451,900</u>	<u>\$ 7,446,263</u>	<u>\$ 985,081</u>	<u>\$ 8,431,344</u>	<u>\$ 20,556</u>
<u>SPECIAL FEDERAL GRANT PROJECTS FUND - 090</u>					
Expenses for Federally - Assisted Programs	\$ 2,200,000	\$ 504,311	\$ 39,055	\$ 543,366	\$ 1,656,634
Subtotal - Fund 090	<u>\$ 2,200,000</u>	<u>\$ 504,311</u>	<u>\$ 39,055</u>	<u>\$ 543,366</u>	<u>\$ 1,656,634</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

Public Act 100-0021	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to September 30	Approximate Expenditures 15 Months Ended September 30	Balances Lapsed
<b>FISCAL YEAR 2018</b>					
<b>STATE'S ATTORNEYS APPELLATE PROSECUTOR'S</b>					
<b>COUNTY FUND - 745</b>					
Personal Services	\$ 1,200,200	\$ 199,668	\$ -	\$ 199,668	\$ 1,000,532
State Contribution to State Employees'					
Retirement System Pick Up	48,000	8,067	-	8,067	39,933
State Contribution to State Employees'					
Retirement System	648,400	95,480	1	95,481	552,919
State Contribution to Social Security	91,900	15,143	-	15,143	76,757
County Reimbursement to State for Group					
Insurance	348,000	22,805	1,167	23,972	324,028
Contractual Services					
Other than Rental of Real Property	707,000	245,450	23,783	269,233	437,767
Tax Objection Casework	36,400	-	-	-	36,400
Rental of Real Property	141,200	-	-	-	141,200
Travel	15,500	9,938	3,031	12,969	2,531
Commodities	5,000	1,251	-	1,251	3,749
Printing	800	-	-	-	800
Equipment	2,200	1,649	-	1,649	551
Electronic Data Processing	2,400	908	135	1,043	1,357
Telecommunications	20,000	4,352	-	4,352	15,648
Operation of Automotive Equipment	6,500	4,336	886	5,222	1,278
Lump Sums - Law Intern Program	18,200	10,972	1,416	12,388	5,812
Subtotal - Fund 745	<u>\$ 3,291,700</u>	<u>\$ 620,019</u>	<u>\$ 30,419</u>	<u>\$ 650,438</u>	<u>\$ 2,641,262</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

Public Act 100-0021	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to September 30	Approximate Expenditures 15 Months Ended September 30	Balances Lapsed
FISCAL YEAR 2018					
<u>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</u>					
Personal Services	\$ 200,667	\$ 200,667	\$ -	\$ 200,667	\$ -
State Contribution to State Employees'					
Retirement System Pick Up	8,089	8,088	-	8,088	1
State Contribution to State Employees'					
Retirement System	108,100	100,253	(4,525)	95,728	12,372
State Contribution to Social Security	15,300	15,034	-	15,034	266
County Reimbursement to State for Group					
Insurance	25,741	25,740	-	25,740	1
Contractual Services	297,503	149,852	15,148	165,000	132,503
Lump Sums - Training Program	225,000	203,481	21,519	225,000	-
Subtotal - Fund 802	<u>\$ 880,400</u>	<u>\$ 703,115</u>	<u>\$ 32,142</u>	<u>\$ 735,257</u>	<u>\$ 145,143</u>
<u>CONTINUING LEGAL EDUCATION TRUST FUND - 844</u>					
Continuing Legal Education	\$ 100,000	\$ 28,125	\$ 39,000	\$ 67,125	\$ 32,875
Prosecution of and Training for Violent Crimes					
Grants to Cook County	150,000	-	-	-	150,000
Subtotal - Fund 844	<u>\$ 250,000</u>	<u>\$ 28,125</u>	<u>\$ 39,000</u>	<u>\$ 67,125</u>	<u>\$ 182,875</u>
<u>NARCOTICS PROFIT FORFEITURE FUND - 951</u>					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 2,500,000	\$ 985,958	\$ 78,239	\$ 1,064,197	\$ 1,435,803
Subtotal - Fund 951	<u>\$ 2,500,000</u>	<u>\$ 985,958</u>	<u>\$ 78,239</u>	<u>\$ 1,064,197</u>	<u>\$ 1,435,803</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 17,574,000</u>	<u>\$ 10,287,791</u>	<u>\$ 1,203,936</u>	<u>\$ 11,491,727</u>	<u>\$ 6,082,273</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, and have been reconciled to Office 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: Approximate Lapse Period expenditures do not include interest payments approved for payment by the Office and submitted to the State Comptroller after September 30, 2018.
- Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Office to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 37 includes information from Office management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Office submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS  
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 099-0524 and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Expenditures 15 Months Ended September 30	Balances	
					Lapsed	Lapsed
<b>APPROPRIATED FUNDS</b>						
<b>GENERAL REVENUE FUND - 001</b>						
Personal Services	\$ 4,920,378	\$ 4,755,445	\$ -	\$ 4,755,445	\$	\$ 164,933
State Contribution to State Employees' Retirement System Pick Up	192,197	190,718	-	190,718		1,479
State Contribution to Social Security Contractual Services	370,925	344,012	-	344,012		26,913
Other than Rental of Real Property	92,367	86,861	5,385	92,246		121
Tax Objection Casework	13,666	6,435	7,065	13,500		166
Rental of Real Property	161,983	161,059	913	161,972		11
Travel	6,500	6,089	206	6,295		205
Commodities	5,800	3,702	1,869	5,571		229
Printing	3,800	3,551	10	3,561		239
Equipment	2,400	347	1,946	2,293		107
Electronic Data Processing	984	774	167	941		43
Telecommunications	19,600	19,600	-	19,600		-
Operation of Automotive Equipment	9,800	9,784	13	9,797		3
Lump Sums - Continuing Legal Education	97,800	86,094	11,644	97,738		62
Lump Sums - Reducing Child Testifying Trauma Program	39,100	38,669	320	38,989		111
Lump Sums - State Matching Purposes	83,900	81,021	-	81,021		2,879
Awards & Grants - Cook County Grant	-	-	-	-		-
Subtotal - Fund 001	\$ 6,021,200	\$ 5,794,161	\$ 29,538	\$ 5,823,699	\$	\$ 197,501
<b>SPECIAL FEDERAL GRANT PROJECTS FUND - 090</b>						
Expenses for Federally - Assisted Programs	\$ 2,200,000	\$ 547,668	\$ 23,500	\$ 571,168	\$	\$ 1,628,832
Subtotal - Fund 090	\$ 2,200,000	\$ 547,668	\$ 23,500	\$ 571,168	\$	\$ 1,628,832

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 099-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Expenditures 15 Months Ended September 30	Balances Lapsed
<b>FISCAL YEAR 2017</b>					
<b>STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745</b>					
Personal Services	\$ 1,200,200	\$ 245,451	\$ -	\$ 245,451	\$ 954,749
State Contribution to State Employees' Retirement System Pick Up	48,000	8,173	-	8,173	39,827
State Contribution to State Employees' Retirement System	547,300	110,291	-	110,291	437,009
State Contribution to Social Security	91,900	19,359	384	19,743	72,157
County Reimbursement to State for Group Insurance	333,500	38,595	-	38,595	294,905
Contractual Services					
Other than Rental of Real Property	707,000	187,983	36,563	224,546	482,454
Tax Objection Casework	36,400	-	-	-	36,400
Rental of Real Property	138,400	-	-	-	138,400
Travel	15,500	12,493	636	13,129	2,371
Commodities	5,000	852	-	852	4,148
Printing	800	-	-	-	800
Equipment	2,200	-	-	-	2,200
Electronic Data Processing	2,400	-	560	560	1,840
Telecommunications	20,000	12,663	-	12,663	7,337
Operation of Automotive Equipment	6,500	2,627	-	2,627	3,873
Lump Sums - Law Intern Program	18,200	1,923	3,376	5,299	12,901
Subtotal - Fund 745	<u>\$ 3,173,300</u>	<u>\$ 640,410</u>	<u>\$ 41,519</u>	<u>\$ 681,929</u>	<u>\$ 2,491,371</u>

STATE OF ILLINOIS  
 OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 099-0524 and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Expenditures 15 Months Ended September 30	Balances Lapsed
<b><u>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</u></b>					
Personal Services	\$ 128,487	\$ 125,876	\$ -	\$ 125,876	2,611
State Contribution to State Employees' Retirement System Pick Up	5,200	5,057	-	5,057	143
State Contribution to State Employees' Retirement System	58,600	56,346	-	56,346	2,254
State Contribution to Social Security	8,545	8,510	-	8,510	35
County Reimbursement to State for Group Insurance	24,268	24,267	-	24,267	1
Contractual Services	225,000	105,311	22,847	128,158	\$ 96,842
Lump Sums - Training Program	225,000	166,582	18,963	185,545	39,455
Subtotal - Fund 802	\$ 675,100	\$ 491,949	\$ 41,810	\$ 533,759	\$ 141,341
<b><u>CONTINUING LEGAL EDUCATION TRUST FUND - 844</u></b>					
Continuing Legal Education	\$ 100	-	-	-	\$ 100
Prosecution of and Training for Violent Crimes - Grants to Cook County	150,000	5,719	12,281	18,000	132,000
Diversion Court Programs in Cook County	85,000	-	-	-	85,000
Subtotal - Fund 844	\$ 235,100	\$ 5,719	\$ 12,281	\$ 18,000	\$ 217,100
<b><u>NARCOTICS PROFIT FORFEITURE FUND - 951</u></b>					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 2,500,000	\$ 1,110,311	\$ 74,065	\$ 1,184,376	\$ 1,315,624
Subtotal - Fund 951	\$ 2,500,000	\$ 1,110,311	\$ 74,065	\$ 1,184,376	\$ 1,315,624
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	\$ 14,804,700	\$ 8,590,218	\$ 222,713	\$ 8,812,931	\$ 5,991,769

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to Office 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: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015.
- Note 4: Public Act 99-0524 authorized the Office to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 37 includes information from Office management about the number of invoices and the total dollar amount of invoices held by the Office submitted against its Fiscal Year 2017 appropriation.
- Note 5: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Office to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 37 includes information from Office management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Office submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

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

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 099-0524 & Court-Ordered Expenditures
<b>General Revenue Fund - 001</b>			
Appropriations (Net of Transfers)	\$ 8,451,900	\$ 6,021,200	\$ 6,021,200
Expenditures			
Personal Services	\$ 5,110,198	\$ 4,755,445	\$ 4,534,801
State Contribution to State			
Employees' Retirement System Pick Up	201,517	190,718	174,558
State Contribution to Social Security	378,576	344,012	325,879
Contractual Services			
Other than Rental of Real Property	297,864	92,246	99,079
Tax Objection Casework	8,565	13,500	13,500
Rental of Real Property	164,650	161,972	161,500
Travel	8,785	6,295	8,756
Commodities	4,029	5,571	10,000
Printing	3,363	3,561	4,156
Equipment	3,926	2,293	-
Electronic Data Processing	1,000	941	979
Telecommunications	19,600	19,600	19,600
Operation of Automotive Equipment	9,800	9,797	9,800
Lump Sums - Continuing Legal Education	97,800	97,738	97,800
Lump Sums - Reducing Child Testifying Trauma Program	45,000	38,989	39,100
Lump Sums - State Matching Purposes	76,671	81,021	80,865
Awards & Grants - Cook County Grant	2,000,000	-	-
Total Expenditures	\$ 8,431,344	\$ 5,823,699	\$ 5,580,373
Lapsed Balances	\$ 20,556	\$ 197,501	\$ 440,827
<b>Special Federal Grant Projects Fund - 090</b>			
Appropriations (Net of Transfers)	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Expenditures			
Expenses for Federally - Assisted Programs	\$ 543,366	\$ 571,168	\$ 506,170
Total Expenditures	\$ 543,366	\$ 571,168	\$ 506,170
Lapsed Balances	\$ 1,656,634	\$ 1,628,832	\$ 1,693,830

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

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 099-0524 & Court-Ordered Expenditures
<b>State's Attorneys Appellate Prosecutor's</b>			
<b>County Fund - 745</b>			
Appropriations (Net of Transfers)	\$ 3,291,700	\$ 3,173,300	\$ 3,173,300
Expenditures			
Personal Services	\$ 199,668	\$ 245,451	\$ 609,304
State Contribution to State Employees' Retirement System Pick Up	8,067	8,173	24,558
State Contribution to State Employees' Retirement System	95,481	110,291	279,947
State Contribution to Social Security	15,143	19,743	46,096
County Reimbursement to State for Group Insurance	23,972	38,595	125,446
Contractual Services			
Other than Rental of Real Property	269,233	224,546	349,711
Tax Objection Casework	-	-	-
Rental of Real Property	-	-	-
Travel	12,969	13,129	12,692
Commodities	1,251	852	190
Printing	-	-	-
Equipment	1,649	-	177
Electronic Data Processing	1,043	560	-
Telecommunications	4,352	12,663	-
Operation of Automotive Equipment	5,222	2,627	4,582
Lump Sums - Law Intern Program	12,388	5,299	-
Total Expenditures	\$ 650,438	\$ 681,929	\$ 1,452,703
Lapsed Balances	\$ 2,641,262	\$ 2,491,371	\$ 1,720,597
<b>Personal Property Tax Replacement Fund - 802</b>			
Appropriations (Net of Transfers)	\$ 880,400	\$ 675,100	\$ 450,100
Expenditures			
Personal Services	\$ 200,667	\$ 125,876	-
State Contribution to State Employees' Retirement System Pick Up	8,088	5,057	-
State Contribution to State Employees' Retirement System	95,728	56,346	-
State Contribution to Social Security	15,034	8,510	-
Reimbursement to State for Group Insurance	25,740	24,267	-
Contractual Services	165,000	128,158	15,920
Lump Sums - Training Program	225,000	185,545	-
Total Expenditures	\$ 735,257	\$ 533,759	\$ 15,920
Lapsed Balances	\$ 145,143	\$ 141,341	\$ 434,180

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

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 099-0524 & Court-Ordered Expenditures
<b>Continuing Legal Education Trust Fund - 844</b>			
Appropriations (Net of Transfers)	\$ 250,000	\$ 235,100	\$ 235,100
Expenditures			
Continuing Legal Education	\$ 67,125	\$ -	\$ -
Prosecution of and Training for Violent Crimes - Grants to Cook County	-	18,000	51,426
Diversion Court Programs in Cook County	-	-	-
Total Expenditures	\$ 67,125	\$ 18,000	\$ 51,426
Lapsed Balances	<u>\$ 182,875</u>	<u>\$ 217,100</u>	<u>\$ 183,674</u>
<b>Narcotics Profit Forfeiture Fund - 951</b>			
Appropriations (Net of Transfers)	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Expenditures			
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,064,197	\$ 1,184,376	\$ 1,222,044
Total Expenditures	\$ 1,064,197	\$ 1,184,376	\$ 1,222,044
Lapsed Balances	<u>\$ 1,435,803</u>	<u>\$ 1,315,624</u>	<u>\$ 1,277,956</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Appropriations (Net of Transfers)	\$ 17,574,000	\$ 14,804,700	\$ 14,579,700
Total Expenditures	\$ 11,491,727	\$ 8,812,931	\$ 8,828,636
Lapsed Balances	<u>\$ 6,082,273</u>	<u>\$ 5,991,769</u>	<u>\$ 5,751,064</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, and September 30, 2017, and have been reconciled to Office 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: Approximate Lapse Period expenditures do not include interest payments approved for payment by the Office and submitted to the State Comptroller after September 30, 2018.

Note 4: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015.

Note 5: Public Act 99-0524 authorized the Office to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 37 includes information from Office management about the number of invoices and the total dollar amount of invoices held by the Office submitted against its Fiscal Year 2017 appropriation.

Note 6: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Office to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 37 includes information from Office management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Office submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2018

	<u>Equipment</u>
Balance at July 1, 2016	\$ 709,749
Additions	176,673
Deletions	(798)
Net Transfers	<u>(64,489)</u>
Balance at June 30, 2017	<u><u>\$ 821,135</u></u>
Balance at July 1, 2017	\$ 821,135
Additions	50,502
Deletions	(174,361)
Net Transfers	<u>(72,284)</u>
Balance at June 30, 2018	<u><u>\$ 624,992</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 State 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 Year Ended June 30,

	2018	2017	2016
<b>General Revenue Fund - 001</b>			
Miscellaneous Reimbursement	\$ 30	\$ -	\$ -
Total Cash Receipts per Office Records	30	-	-
Less: Deposits in Transit, End of Year	-	-	-
Add: Deposits in Transit, Beginning of Year	-	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Special Federal Grant Projects Fund - 090</b>			
Grants Per Agency Records			
Illinois Criminal Justice Information Authority - Drug Grant	\$ 341,769	\$ 360,762	\$ -
Criminal Justice Trust Fund	220,202	219,631	489,605
Total Cash Receipts per Office Records	561,971	580,393	489,605
Less: Deposits in Transit, End of Year	-	-	-
Add: Deposits in Transit, Beginning of Year	-	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 561,971</u>	<u>\$ 580,393</u>	<u>\$ 489,605</u>
<b>State's Attorneys Appellate Prosecutor's County Fund - 745</b>			
Participating County Contributions	\$ 1,347,000	\$ 1,340,000	\$ 1,352,500
Labor Relations Unit	179,940	131,552	147,393
County Reimbursements	1,954	3,005	1,970
Total Cash Receipts per Office Records	1,528,894	1,474,557	1,501,863
Less: Deposits in Transit, End of Year	8,375	34,874	-
Add: Deposits in Transit, Beginning of Year	34,874	-	-
Less: Adjustments to State Comptroller Records*	210	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 1,555,183</u>	<u>\$ 1,439,683</u>	<u>\$ 1,501,863</u>
<b>Continuing Legal Education Trust Fund - 844</b>			
Cannabis Control Act	\$ 76,230	\$ 46,746	\$ -
Total Cash Receipts per Office Records	76,230	46,746	-
Less: Deposits in Transit, End of Year	1,125	3,482	-
Add: Deposits in Transit, Beginning of Year	3,482	-	-
Add: Adjustment to State Comptroller Records*	210	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 78,797</u>	<u>\$ 43,264</u>	<u>\$ -</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 Year Ended June 30,

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Narcotics Profit Forfeiture Fund - 951</b>			
Drug Asset Forfeiture	\$ 1,390,646	\$ 2,016,757	\$ 1,557,114
Total Cash Receipts per Office Records	1,390,646	2,016,757	1,557,114
Less: Deposits in Transit, End of Year	-	224,489	-
Add: Deposits in Transit, Beginning of Year	224,489	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 1,615,135</u>	<u>\$ 1,792,268</u>	<u>\$ 1,557,114</u>
<b>Grand Total - All Funds</b>			
Total Cash Receipts per Office Records	\$ 3,557,771	\$ 4,118,453	\$ 3,548,582
Less: Deposits in Transit, End of Year	9,500	262,845	-
Add: Deposits in Transit, Beginning of Year	262,845	-	-
Total Cash Receipts per State Comptroller's Records - All Funds	<u>\$ 3,811,116</u>	<u>\$ 3,855,608</u>	<u>\$ 3,548,582</u>

\* The amount of \$210 was erroneously deposited in the Continuing Legal Education Trust Fund (844) instead of the State's Attorneys Appellate Prosecutor's County Fund (745). This was corrected in the Office's records at the end of Fiscal Year 2018, but was not corrected in the State Comptroller's records until shortly after Fiscal Year 2018 had ended.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**FUNCTIONS**

The Office of the State's Attorneys Appellate Prosecutor (Office) was created by the State's Attorneys Appellate Prosecutor's Act (725 ILCS 210/1 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**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

The Office is comprised of the following district offices:

**Administrative Office**

Director, Patrick Delfino  
725 South Second Street  
Springfield, Illinois 62704

**Second District Office**

Chief Deputy Director, David J. Robinson  
2032 Larkin Avenue  
Elgin, Illinois 60123

**Third District Office**

Chief Deputy Director, David J. Robinson  
628 Columbus Street  
Ottawa, Illinois 61350

**Fourth District Office**

Chief Deputy Director, David J. Robinson  
725 South Second Street  
Springfield, Illinois 62704

**Fifth District Office**

Deputy Director, Patrick D. Daly  
730 East Illinois Highway 15, Suite 2  
P.O. Box 2249  
Mt. Vernon, Illinois 62864

**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 3,000,000 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, 2018, were:

- Justin Hood, Chairman
- Ben Goetten, Vice-Chairman
- John Milhiser, Secretary
- Kim Foxx
- Joe McMahon
- Joseph Bruscato
- Stu Umholtz
- John Mcgehee
- Julia Rietz
- Tyler Edmonds

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017**

**General Revenue Fund (001)**

Contractual Services: Other than Rental of Real Property

The increase was due to the Office employing more contractual employees in Fiscal Year 2018 than in Fiscal Year 2017 as well as increased online legal research and legal publication costs in Fiscal Year 2018.

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

County Reimbursement to State for Group Insurance

The decrease was due to a decrease in personal services expenditures in Fiscal Year 2018, which resulted in a decrease in fringe benefits expenditures.

Contractual Services: Other than Rental of Real Property

The increase was due to the Office hiring a contractual special prosecutor during Fiscal Year 2018.

**Personal Property Tax Replacement Fund (802)**

Personal Services

The increase was due to the Office hiring additional staff and staff salary increases in Fiscal Year 2018.

State Contribution to State Employees' Retirement System

The increase was due to an increase in personal services expenditures in Fiscal Year 2018, which resulted in an increase in fringe benefits expenditures.

Contractual Services

The increase was due to an increase in the number of tax objection cases handled during Fiscal Year 2018 and the time spent on the cases. The number of tax objection cases varies year to year.

Lump Sums – Training Program

The increase was due to the Office conducting three additional training programs during Fiscal Year 2018, which were not conducted during Fiscal Year 2017.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)**

**Continuing Legal Education Trust Fund (844)**

Prosecution of and Training for Violent Crimes – Grants to Cook County

The decrease was due to the grant ending in Fiscal Year 2017. Thus, the Office did not have any expenditures in this area during Fiscal Year 2018.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016**

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

Personal Services

The decrease was due to retirements for positions that were not filled in Fiscal Year 2017.

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 decrease was due to a decrease in personal services expenditures in Fiscal Year 2017, which resulted in a decrease in fringe benefits expenditures.

Contractual Services: Other than Rental of Real Property

The decrease was due to one of the Office's more expensive contractual attorneys being paid out of the State's Attorneys Appellate Prosecutor's County Fund (Fund 745) during Fiscal Year 2016. Then, in Fiscal Year 2017, the contractual attorney was paid out of the Personal Property Tax Replacement Fund (Fund 802), which was newly appropriated at the end of Fiscal Year 2016, for work performed on property tax cases.

**Personal Property Tax Replacement Fund (802)**

Personal Services, State Contribution to State Employees' Retirement System Pick Up, State Contribution to State Employees' Retirement System, State Contribution to Social Security, Reimbursement to State for Group Insurance, Contractual Services, Lump Sums – Training Program

The increase was due to the passing of the Fiscal Year 2016 budget at end of the Fiscal Year 2016. This was a new appropriation for the Office. Thus, the Office was unable to spend as much as it would have liked during Fiscal Year 2016.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016 (Continued)**

**Continuing Legal Education Trust Fund (844)**

Prosecution of and Training for Violent Crimes – Grants to Cook County

The decrease was due to Cook County requesting the remaining \$18,000 in grant reimbursement in Fiscal Year 2017, which was approximately \$33,400 less than was requested in Fiscal Year 2016. Additionally, the grant was a one-time grant that ended in Fiscal Year 2017 due to all the funding being expended.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2018 AND 2017**

**State's Attorney Appellate Prosecutor's County Fund – 745**

Labor Relations Unit

The increase was due to the Office receiving a larger number of cases in Fiscal Year 2018 than in Fiscal Year 2017. The receipts are dependent on the number of cases and amount of time spent on each case.

**Continuing Legal Education Trust Fund – 844**

Cannabis Control Act

The increase was due to the Office not receiving monies from the Cannabis Control Act until September 2016. Additionally, fewer fines were imposed during Fiscal Year 2017.

**Narcotics Profit Forfeiture Fund – 951**

Drug Asset Forfeiture

The decrease was due to the Office receiving a smaller amount of money forfeited in drug cases in Fiscal Year 2018 than in Fiscal Year 2017. The receipts are dependent on the amount of monies and property seized in drug forfeitures during the year and fluctuates depending upon the number of convictions and the money or property involved.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2017 AND 2016**

**Special Federal Grant Projects Fund – 090**

Criminal Justice Trust Fund

The decrease was due to the Office splitting the money received between the Criminal Justice Trust Fund and the Illinois Criminal Justice Information Authority Drug Grant during Fiscal Year 2017. Prior to Fiscal Year 2017, all money received was included as the Criminal Justice Trust Fund.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2017 AND 2016 (Continued)**

**Continuing Education Trust Fund – 844**

Cannabis Control Act

The increase was due to the Office not receiving monies from the Cannabis Control Act until September 2016. Thus, the Office did not receive monies from the Cannabis Control Act prior to Fiscal Year 2017.

**Narcotics Profit Forfeiture Fund – 951**

Drug Asset Forfeiture

The increase was due to the Office receiving a larger amount of money forfeited in drug cases in Fiscal Year 2017 than in Fiscal Year 2016. The receipts are dependent on the amount of monies and property seized in drug forfeitures during the year 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, 2018  
(NOT EXAMINED)

**FISCAL YEAR 2018**

**General Revenue Fund - 001**

Awards & Grants - Cook County Grant

Cook County sends quarterly reports detailing expenses it has incurred and requests reimbursement of those expenses. Expenditures are based on the work done by Cook County. In the final quarter Cook County paid twelve attorneys on the grant, compared to only four attorneys in the prior quarter. The final quarter ends June 30. As a result, the reimbursement for the final quarter was made during the Lapse Period.

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

Travel

A new employee was hired in February 2018 and was reimbursed for four months of travel expenditures during the Lapse Period. The new employee's requests for travel reimbursement required multiple corrections before they could be approved and processed by the Office.

**FISCAL YEAR 2017**

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

Lump Sums – Law Intern Program

The interns' work during summer months and June services were not processed until the Lapse Period.

**Continuing Legal Education Trust Fund - 844**

Prosecution of and Training for Violent Crimes Grants to Cook County

Cook County sends quarterly reports detailing expenses it has incurred and requests reimbursement of those expenses. Expenditures are based on the cost of training, which can vary quarter to quarter depending on how many employees attend and where the training is held. In the final quarter, a total of eight employees attended trainings, compared to only six employees attending trainings during the rest of the fiscal year. The final quarter ends June 30. As a result, the reimbursement for the final quarter was made 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,  
(NOT EXAMINED)

(Amounts Expressed in Thousands)

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

<u>Age</u>	<u>2018</u>	<u>2017</u>
Current	\$ 13	\$ 26
1-30 days	1	-
31-90 days	-	-
91-180 days	-	-
181 days to 1 year	-	-
Over 1 year	-	-
Accounts Receivable Gross Balance	<u>\$ 14</u>	<u>\$ 26</u>
Less: Estimated Uncollectibles	-	-
Accounts Receivable Net Balance	<u><u>\$ 14</u></u>	<u><u>\$ 26</u></u>

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

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Office to pay Fiscal Year 2016 costs using the Office's Fiscal Year 2017 appropriations for non-payroll expenditures. The Office did not have any outstanding invoices from Fiscal Year 2016 unpaid after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016. Therefore, the Office did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs.

In addition, Article 998 of Public Act 100-0021 authorized the Office to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Office's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Office did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Office did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs and does not intend to use either its Fiscal Year 2017 or Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The Office and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Office's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2017.

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**INTEREST COSTS ON FISCAL YEAR 2017 INVOICES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Prompt Payment Interest Costs

The Office calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90<sup>th</sup> day after a vendor submits an eligible proper bill to the Office. The following chart shows the Office's prompt payment interest incurred related to Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2017, by fund:

**PROMPT PAYMENT INTEREST INCURRED**

Year Ended June 30, 2017

Fund #	Fund Name	Invoices	Vendors	Dollar Value
001	General Revenue Fund	72	37	\$ 2,423
		<u>72</u>	<u>37</u>	<u>\$ 2,423</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR  
**AVERAGE NUMBER OF EMPLOYEES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

The following table, prepared from Office records, presents the average number of employees, by function, for the Fiscal Year Ended June 30,

<u>Division</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Collective Bargaining	48	46	44
Administrative	21	18	18
Labor	0	1	1
Drug	3	3	3
Total average full-time employees	<u>72</u>	<u>68</u>	<u>66</u>

STATE OF ILLINOIS  
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

State’s Attorneys Appellate Prosecutor Program:

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

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Output Indicators</b>			
• Number of drug-related cases opened	3,554	4,499	4,701
• Number of criminal prosecution cases	1,041	1,101	758
• Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant	330	322	265
• Number of legal documents filed and oral arguments through the Appellate Brief Writing Program	1,800	1,577	1,507
<b>Outcome Indicators</b>			
• Percentage of drug-related cases resulting in convictions	88%	86%	86%
• Percentage of criminal prosecution cases resulting in convictions	87%	88%	86%