

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

For the Two Years Ended June 30, 2020

STATE OF ILLINOIS
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR
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For the Two Years Ended June 30, 2020

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Number of Employees		35

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AGENCY OFFICIALS

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

BOARD OFFICERS

Chair of the Board (07/22/20 – Present)	Mr. Ben Goetten
Chair of the Board (07/01/18 – 07/21/20)	Mr. Justin Hood
Vice-Chairman of the Board (07/22/20 – Present)	Mr. Brandon J. Zanotti
Vice-Chairman of the Board (07/01/18 – 7/21/20)	Mr. Ben Goetten
Secretary of the Board (09/18/19 – Present)	Mr. Gray H. Noll
Secretary of the Board (12/12/18 – 09/17/19)	Mr. Tyler Edmonds
Secretary of the Board (07/01/18 – 12/11/18)	Mr. John Milhiser

GOVERNING BOARD MEMBERS

Board Member	Ms. Kimberly M. Foxx
Board Member (07/22/20 – Present)	Mr. Robert Berlin
Board Member (07/01/18 – 07/21/20)	Mr. Joseph H. McMahan
Board Member (07/22/20 – Present)	Mr. Eric Weis
Board Member (12/13/18 – 07/21/20)	Mr. Michael G. Nerheim
Board Member (07/01/18 – 12/12/18)	Mr. Joseph Bruscato
Board Member (07/22/20 – Present)	Mr. Colby Hathaway
Board Member (06/27/19 – 07/21/20)	Mr. Andrew Doyle
Board Member (07/01/18 – 06/26/19)	Mr. John McGehee
Board Member	Mr. Stewart J. Umholtz
Board Member	Mr. Ben Goetten
Board Member (12/12/18 – Present)	Mr. Gray H. Noll
Board Member (07/01/18 – 12/11/18)	Mr. John Milhiser
Board Member (07/22/20 – Present)	Mr. Denton Aud
Board Member (07/01/18 – 07/21/20)	Mr. Justin Hood

STATE OF ILLINOIS
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR
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Board Member (07/22/20 – Present)
Board Member (09/18/19 – 07/21/20)
Board Member (07/01/18 – 09/17/19)

Mr. Michael M. Havera
Ms. Julia Rietz
Mr. Tyler Edmonds

Board Member

Mr. Brandon J. Zanotti

AGENCY OFFICE

The Office of the State’s Attorneys Appellate Prosecutor’s primary 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

BEN GOETTEN
CHAIRMAN

MANAGEMENT ASSERTION LETTER

DAVID J. ROBINSON
CHIEF DEPUTY DIRECTOR

September 2, 2021

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:

ROBERT BERLIN
STATE'S ATTORNEY
DuPAGE COUNTY

ERIC WEIS
STATE'S ATTORNEY
KENDALL COUNTY

THIRD DISTRICT:

COLBY HATHAWAY
STATE'S ATTORNEY
HENDERSON COUNTY

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

FIFTH DISTRICT:

DENTON AUD
STATE'S ATTORNEY
WHITE COUNTY

MICHAEL M. HAVERA
STATE'S ATTORNEY
CHRISTIAN COUNTY

BRANDON J. ZANOTTI
STATE'S ATTORNEY
WILLIAMSON COUNTY

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

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 (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 specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the Office has materially complied with the specified requirements listed below.

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

D. State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Yours truly,

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

SIGNED ORIGINAL ON FILE

Patrick J. Delfino
Director

SIGNED ORIGINAL ON FILE

Gloria Mundy
Chief Fiscal Officer

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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 or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report</u>
Findings	1	1
Repeated Findings	0	1
Prior Recommendations Implemented or Not Repeated	1	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDING (STATE COMPLIANCE)				
2020-001	10	New	Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers	Material Weakness and Material Noncompliance
PRIOR FINDING NOT REPEATED				
A	12	2018/2016	Inadequate Controls over Personal Services	

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

The Office waived an exit conference in a correspondence from Gloria Mundy, Chief Fiscal Officer, on August 21, 2021. The response to the recommendation was provided by Gloria Mundy, Chief Fiscal Officer, in a correspondence dated September 2, 2021.

Springfield Office:
Iles Park Plaza
740 East Ash - 62703-3154
Phone: 217/782-6046
Fax: 217/785-8222 TTY (888) 261-2887



Chicago Office:
State of Illinois Building - Suite S900
160 North LaSalle – 60601-3103
Phone: 312/814-4000
Fax: 312/814-4006

Office Of The Auditor General
Frank 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

and

Governing Board
State of Illinois, Office of the State’s Attorneys Appellate Prosecutor

Compliance

We have examined compliance by the State of Illinois, Office of the State’s Attorneys Appellate Prosecutor (Office) with the specified 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, 2020. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office’s compliance with the specified requirements based on our examination.

The specified requirements are:

- 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.

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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Office complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Office's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Office during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as item 2020-001, the Office had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirement described in the preceding paragraph, the Office complied with the specified requirements during the two years ended June 30, 2020, in all material respects.

The Office's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or

detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2020-001 that we consider to be a material weakness.

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

The Office's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. 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 the Office's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 6 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Office management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 6 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
September 2, 2021

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS – STATE COMPLIANCE

For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers)

The Office of the State's Attorneys Appellate Prosecutor (Office) did not obtain or conduct an independent internal control review over its service providers.

The Office utilized three service providers for software as a service and hosting services. The data controlled by these service providers is critical to the Office's operations and contains confidential information.

During our testing, we noted the following:

- The Office did not obtain a System and Organization Control (SOC) report or conduct an independent internal control review for one of three (33%) service providers utilized.
- The Office did not maintain documentation of their review of the SOC report provided for two of three (67%) service providers utilized.

The Office is responsible for the design, implementation, and maintenance of internal controls related to information systems and transaction processing to assure its critical and confidential data are adequately safeguarded. This responsibility is not limited due to the processes being outsourced.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. The National Institute of Standards and Technology's (NIST) Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-52, Fifth Revision), Maintenance and System and Service Acquisition sections, requires entities outsourcing their information technology environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS – STATE COMPLIANCE

For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers) - Continued

Office management indicated they were not aware of the requirements regarding the review and documentation of service providers' SOC reports or performing an independent review of internal controls of service providers.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Office does not have assurance the service providers' internal controls are adequate to ensure proper accounting and safekeeping of assets and data. (Finding Code No. 2020-001)

RECOMMENDATION

We recommend the Office obtain a SOC report or perform independent reviews of internal controls of service providers at least annually.

In addition, upon receipt of a SOC report, the Office should:

- Monitor and document the operation of the Complementary User Entity Controls (CUECs) relevant to operations;
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself the usage of the subservice organizations would not impact the internal control environment; and
- Document its review of the SOC reports and review all significant issues to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Office, and any compensating controls.

OFFICE RESPONSE

The Office agrees to obtaining SOC reports or performing independent reviews of internal controls of service providers on an annual basis.

The Office further agrees to implement the recommendations listed in the audit finding.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED
For the Two Years Ended June 30, 2020

A. **FINDING** (Inadequate Controls over Personal Services)

During the prior examination, the Office did not have adequate controls over its personal services. Specifically, the Office submitted payroll vouchers with incorrect federal withholding information for five employees tested and did not timely perform employee performance evaluations for five employees tested.

During the current examination, our sample testing indicated the Office improved controls over the submission of payroll vouchers and completion of employee performance evaluations. Therefore, this finding is not repeated. (Finding Code No. 2018-001, 2016-002)

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2020

Schedule 1

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
GENERAL REVENUE FUND - 001					
Personal Services	\$ 5,614,800	\$ 5,538,775	\$ -	\$ 5,538,775	\$ 76,025
State Contribution to State Employees' Retirement Pickup	224,960	219,516	1,012	220,528	4,432
State Contribution to Social Security	429,700	409,081	416	409,497	20,203
Contractual Services:					
Other than Rental of Real Property	449,764	249,050	27,434	276,484	173,280
Tax Objection Casework	3,500	-	-	-	3,500
Rental of Real Property	168,100	166,322	298	166,620	1,480
Travel	8,800	3,250	217	3,467	5,333
Commodities	12,000	9,181	2,496	11,677	323
Printing	5,024	5,000	23	5,023	1
Equipment	4,052	4,015	-	4,015	37
Electronic Data Processing	2,000	1,991	-	1,991	9
Telecommunications	35,000	34,992	-	34,992	8
Operation of Automotive Equipment	25,000	24,726	198	24,924	76
Lump Sums - Continuing Legal Education	97,800	91,924	-	91,924	5,876
Lump Sums - Reducing Child Testifying Trauma Program	145,200	144,749	-	144,749	451
Awards & Grants - Cook County Grant	3,400,000	2,521,128	878,872	3,400,000	-
Subtotal, Fund 001	<u>\$ 10,625,700</u>	<u>\$ 9,423,700</u>	<u>\$ 910,966</u>	<u>\$ 10,334,666</u>	<u>\$ 291,034</u>
SPECIAL FEDERAL GRANT PROJECT FUND - 090					
Expenses for Federally - Assisted Programs	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Subtotal, Fund 090	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2020

Schedule 1

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745					
Personal Services	\$ 1,251,800	\$ 199,083	\$ 510	\$ 199,593	\$ 1,052,207
State Contribution to State Employees' Retirement Pickup	50,100	8,024	20	8,044	42,056
State Contribution to State Employees' Retirement System	679,700	108,904	279	109,183	570,517
State Contribution to Social Security	95,900	14,801	39	14,840	81,060
Reimbursement to State for Group Insurance	354,000	27,576	-	27,576	326,424
Contractual Services:					
Other than Rental of Real Property	707,000	359,051	55,870	414,921	292,079
Tax Objection Casework	16,000	-	-	-	16,000
Rental of Real Property	144,100	71,069	-	71,069	73,031
Travel	15,500	15,448	-	15,448	52
Commodities	5,000	4,279	-	4,279	721
Printing	800	335	-	335	465
Equipment	2,200	2,047	-	2,047	153
Electronic Data Processing	2,400	2,398	-	2,398	2
Telecommunications	20,000	20,000	-	20,000	-
Operation of Automotive Equipment	6,500	5,745	49	5,794	706
Lump Sums - Law Intern Program	18,200	4,699	6,491	11,190	7,010
Subtotal, Fund 745	<u>\$ 3,369,200</u>	<u>\$ 843,459</u>	<u>\$ 63,258</u>	<u>\$ 906,717</u>	<u>\$ 2,462,483</u>
PERSONAL PROPERTY TAX REPLACEMENT FUND - 802					
Personal Services	\$ 742,000	\$ 642,042	\$ -	\$ 642,042	\$ 99,958
State Contribution to State Employees' Retirement Pickup	29,700	25,376	-	25,376	4,324
State Contribution to State Employees' Retirement System	402,900	351,021	-	351,021	51,879
State Contribution to Social Security	56,800	44,788	-	44,788	12,012
Reimbursement to State for Group Insurance	168,000	79,148	-	79,148	88,852
Contractual Services	580,000	463,711	19,085	482,796	97,204
Lump Sums - Training Program	225,000	163,121	7,400	170,521	54,479
Subtotal, Fund 802	<u>\$ 2,204,400</u>	<u>\$ 1,769,207</u>	<u>\$ 26,485</u>	<u>\$ 1,795,692</u>	<u>\$ 408,708</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2020

Schedule 1

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
CONTINUING LEGAL EDUCATION TRUST FUND - 844					
Continuing Legal Education	\$ 100,000	\$ -	\$ 1,165	\$ 1,165	\$ 98,835
Subtotal, Fund 844	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 1,165</u>	<u>\$ 1,165</u>	<u>\$ 98,835</u>
CANNABIS EXPUNGEMENT FUND - 908					
Cannabis Expungement	\$ 500,000	\$ 20,160	\$ 229,545	\$ 249,705	\$ 250,295
Subtotal, Fund 908	<u>\$ 500,000</u>	<u>\$ 20,160</u>	<u>\$ 229,545</u>	<u>\$ 249,705</u>	<u>\$ 250,295</u>
NARCOTICS PROFIT FORFEITURE FUND - 951					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,900,000	\$ 1,342,589	\$ 61,471	\$ 1,404,060	\$ 495,940
Subtotal, Fund 951	<u>\$ 1,900,000</u>	<u>\$ 1,342,589</u>	<u>\$ 61,471</u>	<u>\$ 1,404,060</u>	<u>\$ 495,940</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 19,499,300</u>	<u>\$ 13,399,115</u>	<u>\$ 1,292,890</u>	<u>\$ 14,692,005</u>	<u>\$ 4,807,295</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office's records and have been reconciled to the Office of Comptroller records as of September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the Office of 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 2019

Schedule 2

For the Fifteen Months Ended September 30, 2019

Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to September 30, 2019	Total Expenditures 15 Months Ended September 30, 2019	Balances Lapsed September 30, 2019
FISCAL YEAR 2019					
APPROPRIATED FUNDS					
GENERAL REVENUE FUND - 001					
Personal Services	\$ 5,718,083	\$ 5,581,187	\$ 3,334	\$ 5,584,521	\$ 133,562
State Contribution to State Employees' Retirement Pickup	229,248	217,049	133	217,182	12,066
State Contribution to Social Security	433,721	412,224	1,057	413,281	20,440
Contractual Services:					
Other than Rental of Real Property	315,248	280,964	33,545	314,509	739
Tax Objection Casework	3,500	-	-	-	3,500
Rental of Real Property	168,100	167,914	112	168,026	74
Travel	8,800	4,596	450	5,046	3,754
Commodities	10,292	9,958	295	10,253	39
Printing	3,496	3,496	-	3,496	-
Equipment	5,712	3,649	2,062	5,711	1
Electronic Data Processing	5,000	4,924	-	4,924	76
Telecommunications	45,000	35,000	10,000	45,000	-
Operation of Automotive Equipment	36,500	34,968	1,532	36,500	-
Lump Sums - State Matching Purposes	83,900	-	-	-	83,900
Lump Sums - Continuing Legal Education	97,800	96,155	-	96,155	1,645
Lump Sums - Reducing Child Testifying Trauma Program	145,200	118,282	-	118,282	26,918
Awards & Grants - Cook County Grant	3,400,000	2,433,164	966,836	3,400,000	-
Subtotal, Fund 001	<u>\$ 10,709,600</u>	<u>\$ 9,403,530</u>	<u>\$ 1,019,356</u>	<u>\$ 10,422,886</u>	<u>\$ 286,714</u>
SPECIAL FEDERAL GRANT PROJECT FUND - 090					
Expenses for Federally - Assisted Programs	\$ 800,000	\$ 39,551	\$ -	\$ 39,551	\$ 760,449
Subtotal, Fund 090	<u>\$ 800,000</u>	<u>\$ 39,551</u>	<u>\$ -</u>	<u>\$ 39,551</u>	<u>\$ 760,449</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2019

Schedule 2

For the Fifteen Months Ended September 30, 2019

Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to September 30, 2019	Total Expenditures 15 Months Ended September 30, 2019	Balances Lapsed September 30, 2019
FISCAL YEAR 2019					
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S COUNTY FUND - 745					
Personal Services	\$ 1,281,800	\$ 426,181	\$ -	\$ 426,181	\$ 855,619
State Contribution to State Employees' Retirement Pickup	51,300	12,334	-	12,334	38,966
State Contribution to State Employees' Retirement System	661,600	220,973	-	220,973	440,627
State Contribution to Social Security	98,100	29,896	-	29,896	68,204
Reimbursement to State for Group Insurance	372,000	52,005	-	52,005	319,995
Contractual Services:					
Other than Rental of Real Property	698,020	325,889	98,502	424,391	273,629
Tax Objection Casework	16,000	-	-	-	16,000
Rental of Real Property	144,100	41,755	10,504	52,259	91,841
Travel	22,212	15,304	6,720	22,024	188
Commodities	5,000	251	95	346	4,654
Printing	800	-	-	-	800
Equipment	2,200	112	-	112	2,088
Electronic Data Processing	4,668	1,725	2,267	3,992	676
Telecommunications	20,000	19,056	944	20,000	-
Operation of Automotive Equipment	6,500	3,987	2,127	6,114	386
Lump Sums - Law Intern Program	18,200	14,061	-	14,061	4,139
Subtotal, Fund 745	<u>\$ 3,402,500</u>	<u>\$ 1,163,529</u>	<u>\$ 121,159</u>	<u>\$ 1,284,688</u>	<u>\$ 2,117,812</u>
PERSONAL PROPERTY TAX REPLACEMENT FUND - 802					
Personal Services	\$ 352,000	\$ 258,417	\$ -	\$ 258,417	\$ 93,583
State Contribution to State Employees' Retirement Pickup	14,100	10,397	-	10,397	3,703
State Contribution to State Employees' Retirement System	181,700	134,165	-	134,165	47,535
State Contribution to Social Security	27,000	18,496	-	18,496	8,504
Reimbursement to State for Group Insurance	96,000	55,733	-	55,733	40,267
Contractual Services	200,000	105,071	41,707	146,778	53,222
Lump Sums - Training Program	225,000	158,371	3,625	161,996	63,004
Subtotal, Fund 802	<u>\$ 1,095,800</u>	<u>\$ 740,650</u>	<u>\$ 45,332</u>	<u>\$ 785,982</u>	<u>\$ 309,818</u>

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Appropriations for Fiscal Year 2019

For the Fifteen Months Ended September 30, 2019

Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to September 30, 2019	Total Expenditures 15 Months Ended September 30, 2019	Balances Lapsed September 30, 2019
FISCAL YEAR 2019					
CONTINUING LEGAL EDUCATION					
TRUST FUND - 844					
Continuing Legal Education	\$ 100,000	\$ 92,190	\$ 7,000	\$ 99,190	\$ 810
Subtotal, Fund 844	<u>\$ 100,000</u>	<u>\$ 92,190</u>	<u>\$ 7,000</u>	<u>\$ 99,190</u>	<u>\$ 810</u>
NARCOTICS PROFIT FORFEITURE					
FUND - 951					
Expenses for Drug Asset Forfeiture Procedure Act	\$ 2,500,000	\$ 945,400	\$ 6,666	\$ 952,066	\$ 1,547,934
Subtotal, Fund 951	<u>\$ 2,500,000</u>	<u>\$ 945,400</u>	<u>\$ 6,666</u>	<u>\$ 952,066</u>	<u>\$ 1,547,934</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 18,607,900</u>	<u>\$ 12,384,850</u>	<u>\$ 1,199,513</u>	<u>\$ 13,584,363</u>	<u>\$ 5,023,537</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office's records and have been reconciled to the Office of Comptroller's records as of September 30, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the Office of 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 Year Ended June 30,

Schedule 3

	<u>2020</u>	<u>2019</u>	<u>2018</u>
APPROPRIATED FUNDS			
GENERAL REVENUE FUND - 001			
Expenditure Authority (Net of Transfers)	\$ 10,625,700	\$ 10,709,600	\$ 8,451,900
Expenditures:			
Personal Services	\$ 5,538,775	\$ 5,584,521	\$ 5,110,198
State Contribution to State Employees' Retirement Pickup	220,528	217,182	201,517
State Contribution to Social Security	409,497	413,281	378,576
Contractual Services:			
Other than Rental of Real Property	276,484	314,509	297,864
Tax Objection Casework	-	-	8,565
Rental of Real Property	166,620	168,026	164,650
Travel	3,467	5,046	8,785
Commodities	11,677	10,253	4,029
Printing	5,023	3,496	3,363
Equipment	4,015	5,711	3,926
Electronic Data Processing	1,991	4,924	1,000
Telecommunications	34,992	45,000	19,600
Operation of Automotive Equipment	24,924	36,500	9,800
Lump Sums - State Matching Purposes	-	-	76,671
Lump Sums - Continuing Legal Education	91,924	96,155	97,800
Lump Sums - Reducing Child Testifying Trauma Program	144,749	118,282	45,000
Awards & Grants - Cook County Grant	3,400,000	3,400,000	2,000,000
Total Expenditures	<u>\$ 10,334,666</u>	<u>\$ 10,422,886</u>	<u>\$ 8,431,344</u>
Balances Lapsed	<u>\$ 291,034</u>	<u>\$ 286,714</u>	<u>\$ 20,556</u>
SPECIAL FEDERAL GRANT PROJECT FUND - 090			
Expenditure Authority (Net of Transfers)	\$ 800,000	\$ 800,000	\$ 2,200,000
Expenditures:			
Expenses for Federally - Assisted Programs	\$ -	\$ 39,551	\$ 543,366
Balances Lapsed	<u>\$ 800,000</u>	<u>\$ 760,449</u>	<u>\$ 1,656,634</u>

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

Schedule 3

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
APPROPRIATED FUNDS			
STATE'S ATTORNEYS APPELLATE PROSECUTOR'S			
COUNTY FUND - 745			
Expenditure Authority (Net of Transfers)	\$ 3,369,200	\$ 3,402,500	\$ 3,291,700
Expenditures:			
Personal Services	\$ 199,593	\$ 426,181	\$ 199,668
State Contribution to State Employees' Retirement Pickup	8,044	12,334	8,067
State Contribution to State Employees' Retirement System	109,183	220,973	95,481
State Contribution to Social Security	14,840	29,896	15,143
Reimbursement to State for Group Insurance	27,576	52,005	23,972
Contractual Services:			
Other than Rental of Real Property	414,921	424,391	269,233
Tax Objection Casework	-	-	-
Rental of Real Property	71,069	52,259	-
Travel	15,448	22,024	12,969
Commodities	4,279	346	1,251
Printing	335	-	-
Equipment	2,047	112	1,649
Electronic Data Processing	2,398	3,992	1,043
Telecommunications	20,000	20,000	4,352
Operation of Automotive Equipment	5,794	6,114	5,222
Lump Sums - Law Intern Program	11,190	14,061	12,388
Total Expenditures	<u>\$ 906,717</u>	<u>\$ 1,284,688</u>	<u>\$ 650,438</u>
Balances Lapsed	<u>\$ 2,462,483</u>	<u>\$ 2,117,812</u>	<u>\$ 2,641,262</u>
PERSONAL PROPERTY TAX REPLACEMENT FUND - 802			
Expenditure Authority (Net of Transfers)	\$ 2,204,400	\$ 1,095,800	\$ 880,400
Expenditures:			
Personal Services	\$ 642,042	\$ 258,417	\$ 200,667
State Contribution to State Employees' Retirement Pickup	25,376	10,397	8,088
State Contribution to State Employees' Retirement System	351,021	134,165	95,728
State Contribution to Social Security	44,788	18,496	15,034
Reimbursement to State for Group Insurance	79,148	55,733	25,740
Contractual Services	482,796	146,778	165,000
Lump Sums - Training Program	170,521	161,996	225,000
Total Expenditures	<u>\$ 1,795,692</u>	<u>\$ 785,982</u>	<u>\$ 735,257</u>
Balances Lapsed	<u>\$ 408,708</u>	<u>\$ 309,818</u>	<u>\$ 145,143</u>

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,

Schedule 3

	<u>2020</u>	<u>2019</u>	<u>2018</u>
APPROPRIATED FUNDS			
CONTINUING LEGAL EDUCATION TRUST FUND - 844			
Expenditure Authority (Net of Transfers)	\$ 100,000	\$ 100,000	\$ 250,000
Expenditures:			
Continuing Legal Education	\$ 1,165	\$ 99,190	\$ 67,125
Balances Lapsed	<u>\$ 98,835</u>	<u>\$ 810</u>	<u>\$ 182,875</u>
CANNABIS EXPUNGEMENT FUND - 908			
Expenditure Authority (Net of Transfers)	\$ 500,000	\$ -	\$ -
Expenditures:			
Expenses for Cannabis Expungement Fund	\$ 249,705	\$ -	\$ -
Balances Lapsed	<u>\$ 250,295</u>	<u>\$ -</u>	<u>\$ -</u>
NARCOTICS PROFIT FORFEITURE FUND - 951			
Expenditure Authority (Net of Transfers)	\$ 1,900,000	\$ 2,500,000	\$ 2,500,000
Expenditures:			
Expenses for Drug Asset Forfeiture Procedure Act	\$ 1,404,060	\$ 952,066	\$ 1,064,197
Balances Lapsed	<u>\$ 495,940</u>	<u>\$ 1,547,934</u>	<u>\$ 1,435,803</u>
GRAND TOTAL - ALL FUNDS			
Expenditure Authority (Net of Transfers)	\$ 19,499,300	\$ 18,607,900	\$ 17,574,000
Total Expenditures	<u>\$ 14,692,005</u>	<u>\$ 13,584,363</u>	<u>\$ 11,491,727</u>
Balances Lapsed	<u>\$ 4,807,295</u>	<u>\$ 5,023,537</u>	<u>\$ 6,082,273</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020 and September 30, 2019.

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

Note 3: The Office received appropriations during Fiscal Year 2020 from Public Act 101-0007. In addition, the Office received appropriations during Fiscal Year 2019 from Public Act 100-0586.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY

Schedule 4

For the Fiscal Year Ended June 30,

	2020	2019	2018
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operating Expenditures:	\$ 11,292,005	\$ 10,144,812	\$ 8,948,361
Percentage of Total Expenditures:	77%	75%	78%
Personal Services	7,104,244	6,681,432	5,889,782
Other Payroll Costs	1,794,358	1,452,637	1,118,182
All Other Operating Expenditures	2,393,403	2,010,743	1,940,397
Total Awards and Grants Expenditures	\$ 3,400,000	\$ 3,437,600	\$ 2,501,287
Percentage of Total Expenditures	23%	25%	22%
Total Refund Expenditures	\$ -	\$ 1,951	\$ 42,079
Percentage of Total Expenditures	0%	0%	0%
GRAND TOTAL - ALL EXPENDITURES:	\$ 14,692,005	\$ 13,584,363	\$ 11,491,727

- Note 1: Expenditures were obtained from the Office's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020, and September 30, 2019.
- Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the Office of Comptroller for payment to the vendor.
- Note 3: Expenditures from Fund 090 are included in the Total Awards and Grants Expenditures. These expenditures are not paid from detail expenditure accounts within the 4300, 4400, 4500, and 4900 common objects. However, they are federal grants that are sub-granted to individual counties. They are not part of the operating costs of the Office.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

Schedule 5

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE TREASURY FUNDS			
General Revenue Fund - 001			
Receipt Source:			
Miscellaneous Reimbursement	\$ -	\$ -	\$ 30
Total Receipts, per the Office's Records	\$ -	\$ -	\$ 30
Receipts, per the Office's Records	\$ -	\$ -	\$ 30
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	\$ -	\$ -	\$ 30
Special Federal Grant Projects Fund - 090			
Receipts Sources:			
Illinois Criminal Justice Information Authority - Drug Grant	\$ -	\$ 3,000	\$ 341,769
Criminal Justice Trust Fund	-	-	220,202
Total Receipts, per the Office's Records	\$ -	\$ 3,000	\$ 561,971
Receipts, per the Office's Records	\$ -	\$ 3,000	\$ 561,971
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	\$ -	\$ 3,000	\$ 561,971
State's Attorneys Appellate Prosecutor's County Fund - 745			
Receipts Sources:			
Participating County Contributions	\$ 1,493,500	\$ 1,355,000	\$ 1,347,000
Labor Relations Act	146,570	158,004	179,940
County Reimbursements	2,642	1,892	1,954
Total Receipts, per the Office's Records	\$ 1,642,712	\$ 1,514,896	\$ 1,528,894
Receipts, per the Office's Records	\$ 1,642,712	\$ 1,514,896	\$ 1,528,894
Deposits in Transit, Beginning of the Fiscal Year	15,000	8,375	34,874
Deposits in Transit, End of the Fiscal Year	-	15,000	8,375
Adjustments to Office of Comptroller Records*	-	210	(210)
Deposits, Recorded by the Office of Comptroller	\$ 1,657,712	\$ 1,508,481	\$ 1,555,183

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

Schedule 5

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE TREASURY FUNDS			
Continuing Legal Education Trust Fund - 844			
Receipts Source:			
Cannabis Control Act	\$ 29,390	\$ 69,274	\$ 76,230
Total Receipts, per the Office's Records	\$ 29,390	\$ 69,274	\$ 76,230
Receipts, per the Office's Records	\$ 29,390	\$ 69,274	\$ 76,230
Deposits in Transit, Beginning of the Fiscal Year	790	1,125	3,482
Deposits in Transit, End of the Fiscal Year	-	790	1,125
Adjustments to Office of Comptroller Records*	-	(210)	210
Deposits, Recorded by the Office of Comptroller	\$ 30,180	\$ 69,399	\$ 78,797
Narcotics Profit Fofeiture Fund - 951			
Receipts Source:			
Drug Asset Forfeiture	\$ 1,142,296	\$ 1,080,570	\$ 1,390,646
Total Receipts, per the Office's Records	\$ 1,142,296	\$ 1,080,570	\$ 1,390,646
Receipts, per the Office's Records	\$ 1,142,296	\$ 1,080,570	\$ 1,390,646
Deposits in Transit, Beginning of the Fiscal Year	-	-	224,489
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	\$ 1,142,296	\$ 1,080,570	\$ 1,615,135
Grand Total - All Funds			
Receipts, per the Office's Records	\$ 2,814,398	\$ 2,667,740	\$ 3,557,771
Deposits in Transit, Beginning of the Fiscal Year	15,790	9,500	262,845
Deposits in Transit, End of the Fiscal Year	-	15,790	9,500
Deposits, Recorded by the Office of Comptroller	\$ 2,830,188	\$ 2,661,450	\$ 3,811,116

*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 in Fiscal Year 2018, but was not corrected in the Office of Comptroller's records until Fiscal Year 2019.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2020

FISCAL YEAR 2020	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Property					
Equipment	\$ 708,011	\$ 44,404	\$ -	\$ (300)	\$ 752,115
Total	<u>\$ 708,011</u>	<u>\$ 44,404</u>	<u>\$ -</u>	<u>\$ (300)</u>	<u>\$ 752,115</u>
Capital Leases					
Equipment	\$ 12,517	\$ -	\$ 12,517	\$ -	\$ -
Total	<u>\$ 12,517</u>	<u>\$ -</u>	<u>\$ 12,517</u>	<u>\$ -</u>	<u>\$ -</u>

Note 1: These balances were obtained from the Office's records and have been reconciled to the Office's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the year ended June 30, 2020.

Note 2: During Fiscal Year 2020, the Office reclassified its equipment capital lease to an equipment operating lease. This change was requested by the Office of Comptroller as the lease did not meet the criteria of a capital lease.

FISCAL YEAR 2019	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Property					
Equipment	\$ 612,475	\$ 145,192	\$ -	\$ (49,656)	\$ 708,011
Total	<u>\$ 612,475</u>	<u>\$ 145,192</u>	<u>\$ -</u>	<u>\$ (49,656)</u>	<u>\$ 708,011</u>
Capital Leases					
Equipment	\$ 12,517	\$ -	\$ -	\$ -	\$ 12,517
Total	<u>\$ 12,517</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,517</u>

Note 1: These balances were obtained from the Office's records and have been reconciled to the Office's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the year ended June 30, 2019.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(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
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

State’s Attorneys Appellate Prosecutor Program

	Fiscal Year		
	2020	2019	2018
Number of drug-related cases opened	0	721	3,554
Number of criminal prosecution cases	1,023	1,126	1,041
Number of legal documents filed and oral arguments conducted through Systemic Sentencing Appellate Grant	0	0	330
Number of legal documents filed and oral arguments through the Appellate Brief Writing Program	1,533	1,567	1,800
Percentage of drug-related cases resulting in convictions	NA	86%	88%
Percentage of criminal prosecution cases resulting in convictions	89%	87%	87%

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. There was a significant decrease in drug related cases opened in Fiscal Year 2020 due to the Drug Prosecution Grant not being renewed. There was also a significant decrease in the number of legal documents filed and oral arguments conducted through the Systemic Sentencing Appellate Grant in Fiscal Year 2019 due to the Systemic Sentencing Appellate Grant not being renewed.

Planning

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.

Significant Challenges

The Office had a delay in hiring due to the COVID-19 pandemic.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund (001)

Lump Sums – Reducing Child Testifying Trauma Program

The increase was due to Office personnel working more on child witness cases during Fiscal Year 2020.

Special Federal Grant Project Fund – 090

Expenses for Federally Assisted Programs

The decrease was due to the Multi-Jurisdictional Grant ending September 30, 2018 and the Systemic Sentencing Grant ending June 30, 2018. These grants were not renewed.

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

Personal Services, State Contribution to State Employees' Retirement System, and Reimbursement to State for Group Insurance

The decrease was due to costs being paid from other funds.

Personal Property Tax Replacement Fund – 802

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

The increase was due to the Office hiring additional staff during Fiscal Year 2020.

Contractual Services

The increase was due to an increase in the cost of Tax Objection and Special Prosecution cases during Fiscal Year 2020.

Continuing Legal Education Trust Fund – 844

Continuing Legal Education

The decrease was due to the COVID-19 pandemic. Due to the pandemic, the Office was unable to hold all of the usual training programs it conducts during Fiscal Year 2020.

Cannabis Expungement Fund – 908

Expenses for Cannabis Expungement Fund

The increase was due to this fund being established on June 25, 2019. Therefore, expenditures were not processed in this fund until Fiscal Year 2020.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Narcotics Profit Forfeiture Fund – 951

Expenses for Drug Asset Forfeiture Procedure Act

The increase was due to the Office hiring additional staff during Fiscal Year 2020.

Fiscal Year 2019 Compared to Fiscal Year 2018

General Revenue Fund – 001

Telecommunications

The increase was due to an increase in appropriations and a cost increase during Fiscal Year 2019.

Operation of Automotive Equipment

The increase was due to an increase in appropriations and a cost increase during Fiscal Year 2019.

Lump Sums – State Matching Purposes

The decrease was due to the Systemic Sentencing Grant ending June 30, 2018. This grant was not renewed.

Lump Sums – Reducing Child Testifying Trauma Program

The increase was due to an increase in appropriations.

Awards & Grants – Cook County Grant

The increase was due to an increase in the amount of the grant awarded to Cook County for filing of appeals during Fiscal Year 2019.

Special Federal Grant Project Fund – 090

Expenses for Federally Assisted Programs

The decrease was due to the Multi-Jurisdictional Grant ending September 30, 2018 and the Systemic Sentencing Grant ending June 30, 2018. These grants were not renewed.

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

Personal Services, State Contribution to State Employees' Retirement System, and Reimbursement to State for Group Insurance

The increase was due to salary increases and retirements during Fiscal Year 2019.

STATE OF ILLINOIS
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Contractual Services: Other than Rental of Real Property

The increase was due to the hiring of contractual Special Prosecutors during Fiscal Year 2019.

Contractual Services: Rental of Real Property

The increase was due to the Office paying for rental of real property from other funds during Fiscal Year 2018.

Personal Property Tax Replacement Fund – 802

Personal Services, State Contribution to State Employees’ Retirement System, and Reimbursement to State for Group Insurance

The increase was due to an increase in appropriations.

Lump Sums – Training Programs

The decrease was due to the Office conducting three additional training programs during Fiscal Year 2018, which were not conducted during Fiscal Year 2019.

Continuing Legal Education Trust Fund – 844

Continuing Legal Education

The increase was due to the Office paying for an additional Continuing Legal Education Program during Fiscal Year 2019.

STATE OF ILLINOIS
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

State’s Attorney Appellate Prosecutor’s County Fund – 745

Participating County Contributions

The increase was due to a rate increase in the amounts charged for County Contributions.

Continuing Legal Education Trust Fund – 844

Cannabis Control Act

There was a decrease because these receipts are from Cannabis Fines and are dependent on the amount of tickets issued by law enforcement and then collected by the courts. Fewer fines were collected during Fiscal Year 2020.

Fiscal Year 2019 Compared to Fiscal Year 2018

Special Federal Grant Projects Fund – 090

Illinois Criminal Justice Information Authority – Drug Grant

There was a decrease because this grant ended September 30, 2018 and was not renewed.

Criminal Justice Trust Fund

There was a decrease because this grant ended June 30, 2018 and was not renewed.

Narcotics Profit Forfeiture Fund – 951

Drug Asset Forfeiture

There was a decrease because these receipts are from money forfeited in drug cases and are dependent on the amount of monies and property seized in drug forfeitures. Fewer monies and property were seized during Fiscal Year 2019.

STATE OF ILLINOIS
OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

General Revenue Fund – 001

Commodities

There was a large expenditure for face masks due to the COVID-19 pandemic. These masks were ordered in May but were not received until July 2, 2020. As a result, the expenditure was paid during the Lapse Period.

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. 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

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

Continuing Legal Education

The Office conducts training programs throughout the year. These expenses were paid during the Lapse Period because a proper invoice was not submitted to the Office in a timely manner.

Cannabis Expungement Fund – 908

Expenses for Cannabis Expungement Fund

This fund was newly established in Fiscal Year 2020. The Office had to wait for revenue to be available and had to then wait for State's Attorneys to review cases to determine if they were eligible to be expunged. The State's Attorneys then billed the Office based on the number of cases eligible. Most of these invoices were submitted 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, 2020

(NOT EXAMINED)

Fiscal Year 2019

General Revenue Fund – 001

Equipment

The Office purchased a new desk and chair needed for a new employee, and replaced some broken office chairs late in the Fiscal Year. As a result, the expenditures were paid during the Lapse Period.

Telecommunications

The Office received invoices for telecommunications for May services in mid-June. However, they were not paid until July 2, 2019. As a result, both May and June services were paid during the Lapse Period causing higher than normal lapse spending.

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. 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

Contractual Services: Other than Rental of Real Property

The Office hired three contractual Special Prosecutors late in the Fiscal Year. As a result, the expenditures were paid during the Lapse Period.

Contractual Services: Rental of Real Property

The building leased by the Office for the Springfield office was sold late in the Fiscal Year. As a result, the payment of June rent was made during the Lapse Period.

Travel

Two Office employees turned in travel vouchers for the whole Fiscal Year during the Lapse Period.

Commodities

The Office pays for commodities from multiple funds. During this Fiscal Year, most of these costs were paid from other funds. However, the June invoices for the purchase of drinking water were paid from this fund during the Lapse Period.

Electronic Data Processing

The Office purchased computer equipment in June that was needed for a new employee. As a result, the expenditures were paid 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, 2020

(NOT EXAMINED)

Operation of Automotive Equipment

The Office pays for operation of automotive equipment from multiple funds. During this Fiscal Year, most of these costs were paid from other funds. However, the June invoices for the purchase of gasoline were paid from this fund during the Lapse Period.

Personal Property Tax Replacement Fund – 802

Contractual Services

The Office pays for legal services for Tax Objection cases from this line. The invoice for May 18 – June 21, 2019 services was much higher than normal due to an increase in casework. This invoice was paid during the Lapse Period.

STATE OF ILLINOIS
OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR
NUMBER OF EMPLOYEES

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Director	1	1	1
Associate Director	1	1	1
Chief Deputy Director	1	1	0
Deputy Director	3	3	2
Special Prosecutor	11	9	9
Chief Fiscal Officer	1	1	1
Assistant Fiscal Officer	2	2	2
Chief Technology Officer	1	1	1
Human Resources Coordinator	1	1	1
Administrative Assistant	3	2	2
Messenger	0	0	1
Grant Attorneys	0	1	3
Collective Bargaining Secretaries	10	9	10
Collective Bargaining Staff Attorneys	40	39	38
Total Full-Time Equivalent Employees	75	71	72

Note 1: This schedule presents the average number of employees, by function, at the Office.