



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

**Financial Audit
For the Year Ended June 30, 2019**

Release Date: January 30, 2020

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

This report covers our financial audit of the Department of Central Management Services for the year ended June 30, 2019.

There were no material findings of noncompliance disclosed during our examination.

AUDITOR'S OPINION

The auditors stated the financial statements of the Agency as of and for the year ended June 30, 2019, are fairly stated in all material respects.

This financial audit was conducted by Sikich, LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:skm

{Financial information is summarized on next page.}

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
FINANCIAL AUDIT
For the Year Ended June 30, 2019

STATEMENT OF ACTIVITIES (expressed in thousands)	Fiscal Year 2019	Fiscal Year 2018
PROGRAM REVENUES		
Charges for Services.....	\$ 3,183,819	\$ 3,076,300
Federal.....	\$ 1,855	\$ 2,247
EXPENSES		
Total Expenses.....	5,334,921	5,378,569
NET (EXPENSES) REVENUES.....	(2,149,247)	(2,300,022)
Total General Revenues and Transfers.....	2,236,895	6,077,158
CHANGE IN NET POSITION.....	87,648	3,777,136
Net Position, July 1, as restated.....	(1,511,873)	(5,289,009)
NET POSITION, JUNE 30.....	\$ (1,424,225)	\$ (1,511,873)
STATEMENT OF NET POSITION (expressed in thousands)		
	Fiscal Year 2019	Fiscal Year 2018
Cash, Equity and Cash Equivalents.....	\$ 186,397	\$ 358,383
Capital Assets, net.....	184,405	183,895
Other Assets.....	1,250,672	1,351,338
Deferred outflows of resources.....	94,356	147,093
Total Assets and Deferred Outflows of Resources.....	1,715,830	2,040,709
Accounts Payable and Accrued Liabilities.....	2,083,139	2,379,394
Long Term Obligations and Other Liabilities.....	801,331	1,132,306
Deferred inflows of resources.....	255,585	40,882
Total Liabilities and Deferred Inflows of Resources.....	3,140,055	3,552,582
Net Position, Net Investment in Capital Assets.....	184,405	183,895
Net Position, Unrestricted.....	(1,608,630)	(1,695,768)
Total Net Position.....	\$ (1,424,225)	\$ (1,511,873)
AGENCY DIRECTOR		
During Examination Period: Tim McDevitt, Acting (through 1/4/19); Sarah Kerley, Acting (1/5/19 - 1/20/19); Janel Forde, Acting (Effective 1/21/19) Currently: Janel Forde, Acting		