

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2014**

**Performed As Special Assistant Auditors  
For the Auditor General, State of Illinois**



**CliftonLarsonAllen**

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014**

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**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014**

AGENCY OFFICIALS

Comptroller (January 12, 2015 to present)	Leslie Geissler Munger
Comptroller (December 19, 2014 to January 12, 2015)	Jerome Stermer
Comptroller (through December 10, 2014)	Judy Baar Topinka
Chief of Staff (February 13, 2015 to present)	Bradley Hahn
Chief of Staff (through February 13, 2015)	Nancy Kimme
Assistant Comptroller - Operations and Information Technology	Steven Valasek
Deputy Chief of Staff - External Affairs (February 13, 2015 to present)	Phillip Rodriguez
Deputy Chief of Staff - Programs	Cory Jobe
Assistant Comptroller - Fiscal Policy and Budget (January 20, 2015 to present)	Joshua Potts
Assistant Comptroller - Fiscal Policy and Information Technology (through January 19, 2015)	Markus Veile
Chief Legal Counsel	Alissa Camp
Director of Internal Audit	Tracy Allen

Agency offices are located at:

James R. Thompson Center  
100 W. Randolph, Suite 15 - 500  
Chicago, IL 60601

Capitol Building  
401 South Second Street, Room 201  
Springfield, IL 62706

Land of Lincoln Building  
325 West Adams Street  
Springfield, IL 62704



STATE OF ILLINOIS • OFFICE OF THE COMPTROLLER  
LESLIE GEISSLER MUNGER

MANAGEMENT ASSERTION LETTER

March 31, 2015

CliftonLarsonAllen LLP  
301 S.W. Adams, Suite 1000  
Peoria, IL 61602

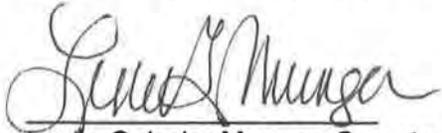
Ladies and Gentlemen:

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 Illinois Office of the Comptroller- Nonfiscal Officer Responsibilities. 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 Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities' compliance with the following assertions during the two-year period ended June 30, 2014. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2014, the Office has materially complied with the assertions below.

- A. The Office has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

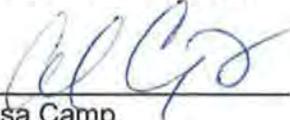
Illinois Office of the Comptroller



Leslie Geissler Munger, Comptroller



Steven Valasek, Assistant  
Comptroller, Operations



Alissa Camp,  
Chief Legal Counsel

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014**

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

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

**SUMMARY OF FINDINGS**

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

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
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No matters were reported.

**EXIT CONFERENCE**

An exit conference was declined by Office personnel in correspondence dated January 28, 2015.

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

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2014. The management of the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance based on our examination.

- A. The State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities on behalf of the State or held in trust by the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' compliance with specified requirements.

In our opinion, the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014.

### **Internal Control**

Management of the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities 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 Comptroller - Nonfiscal Officer Responsibilities' 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 Comptroller - Nonfiscal Officer Responsibilities' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2014 and June 30, 2013 in Schedules 1 through 11 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 11. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012 accompanying supplementary information in Schedules 3, 4, 5, 8, and 9 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and the Office of the Comptroller's management, and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

Peoria, Illinois  
March 31, 2015

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES**

**CURRENT STATUS OF MANAGEMENT AUDIT RECOMMENDATIONS  
For the Two Years Ended June 30, 2014**

As part of the compliance examination of the Office of the Comptroller (Office) for the two years ended June 30, 2014, we followed up on the status of the following recommendations from the Illinois Office of the Auditor General's management audit of the State's Financial Reporting System (released February 2011). This is the second time follow up has been conducted. The follow up we conducted was only for those recommendations that have not been fully implemented by the Office. Of the remaining recommendations, one recommendation was directed to the Office and the other recommendation was directed to both the Office and the Governor's Office. Those recommendations, along with the current status of each, are presented below.

**Recommendation #2 – Correcting Problems with the Financial Reporting System**

*The Governor's Office and the Office of the Comptroller should develop and implement a plan to correct the problems with the current financial reporting process and begin overhauling the State's financial reporting system. During this process, they should examine the results of our agency survey and obtain input from affected parties.*

Status: Partially Implemented

The Office of the Comptroller (Office) completed the rewrite of the WEDGE and CAFR system in January of 2012. Since then, the Office has continued to enhance the current features of the WEDGE and CAFR system.

The Office continues to work with the Governor's Office, the Auditor General's Office, the Financial Reporting Standards Board and agency GAAP coordinators to improve the timeliness, quality, and processing of financial reporting for the State.

**Recommendation #5 – Reducing the Complexity of the State's Fund Structure**

*The Governor's Office and the Office of the Comptroller should work with the General Assembly to reduce the complexity of the State's fund structure.*

Status: Partially Implemented

The Office of the Comptroller (Office) worked with members of the 98<sup>th</sup> General Assembly to introduce legislation aimed at analyzing the current structure of the State's funds and to establish a State Funds Consolidation Board. SB 3271 and HB 5452 were introduced during the session, but they were not passed by the General Assembly. The Office has these same bills on the legislative agenda for the 99<sup>th</sup> General Assembly session.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedules of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Ordered into the State Treasury
- Schedule of State Officers' Salaries
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending
- Analysis of Accounts Receivable

- Analysis of Operations (Not Examined):

- Office Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- Emergency Purchases (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, 2013 and June 30, 2014 in Schedules 1 through 11. 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 COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2014  
Fourteen Months Ended August 31, 2014

Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
Public Act 98-0017					
Public Act 98-0064					
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund-001</b>					
<b>Operations</b>					
Personal Services	\$ 15,050,000	\$ 14,756,272	\$ 10,557	\$ 14,766,829	\$ 283,171
Social Security	1,166,000	1,160,527	5,455	1,165,982	18
Contractual Services	4,665,500	3,901,080	519,198	4,420,278	245,222
Local Governments Audits & Assistance	25,000	-	-	-	25,000
Travel	128,100	22,211	1,265	23,476	104,624
Commodities	225,000	53,501	-	53,501	171,499
Printing	345,000	50,818	-	50,818	294,182
Equipment	12,800	11,106	652	11,758	1,042
EDP	1,695,000	764,660	199,939	964,599	730,401
Telecommunications	269,000	223,115	43,469	266,584	2,416
Operation of Automotive Equipment	8,900	8,412	-	8,412	488
Merit Commission	93,000	61,072	-	61,072	31,928
Inspector General	70,000	19,093	963	20,056	49,944
Local Government Official's Training	12,500	-	-	-	12,500
<b>State Officer Salaries and Other</b>					
Salaries, Members of House of Representatives	7,766,100	7,647,402	-	7,647,402	118,698
Salaries, Members of Senate	3,947,800	3,818,308	-	3,818,308	129,492
Salaries, Leadership	2,138,800	1,530,198	-	1,530,198	608,602
Per Diem, Senate	400,000	327,339	-	327,339	72,661
Per Diem, House of Representatives	800,000	687,756	-	687,756	112,244
Salaries, Auditor General	272,300	213,585	-	213,585	58,715
Salaries, Elected Officers, Executive Branch	897,800	897,501	-	897,501	299
Salaries, Appointed Officers, Executive Branch	10,096,300	9,424,446	5,340	9,429,786	666,514
Salaries, Executive Inspector Generals	579,400	545,765	-	545,765	33,635
Social Security	1,167,500	987,744	408	988,152	179,348
Mileage, General Assembly	450,000	352,640	-	352,640	97,360
Contingencies	1,578,394	-	-	-	1,578,394

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2014  
Fourteen Months Ended August 31, 2014

Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
<b>Court Reporting Services</b>					
Salaries, Court Reporting Services	\$ 41,108,400	\$ 40,210,720	\$ 1,879	\$ 40,212,599	\$ 895,801
Social Security, Court Reporting Services	3,144,800	2,916,941	835	2,917,776	227,024
Contractual Services, Court Reporting Services	4,013,700	3,360,911	614,495	3,975,406	38,294
Travel, Court Reporting Services	167,900	121,832	18,359	140,191	27,709
Commodities, Court Reporting Services	1,000	129	-	129	871
Equipment, Court Reporting Services	5,000	-	-	-	5,000
EDP, Court Reporting Services	5,000	1,512	-	1,512	3,488
Telecommunications, Court Reporting Services	2,000	1,289	251	1,540	460
Court Reporting Support	750,000	-	-	-	750,000
<b>Pension Code Enforcement</b>					
Pension Code Section 15-125	103,000	27,232	-	27,232	75,768
<b>Financial Reporting Standards Board</b>					
Financial Reporting Standards Board Expenses	200,000	48,208	1,048	49,256	150,744
<b>Backlog Payment Fund</b>					
Payment of FY14 State Backlog	50,000,000	50,000,000	-	50,000,000	-
<b>Total General Revenue Fund</b>	<b>\$ 153,360,994</b>	<b>\$ 144,153,325</b>	<b>\$ 1,424,113</b>	<b>\$ 145,577,438</b>	<b>\$ 7,783,556</b>
<b>Road Fund (0011)</b>					
Salaries, Transportation Secretary and Asst. Secretary	\$ 278,100	\$ 150,228	\$ -	\$ 150,228	\$ 127,872
Retirement Contributions	112,150	60,657	-	60,657	51,493
Social Security	21,300	9,110	-	9,110	12,190
Group Insurance	46,000	21,580	-	21,580	24,420
<b>Total Road Fund</b>	<b>\$ 457,550</b>	<b>\$ 241,575</b>	<b>\$ -</b>	<b>\$ 241,575</b>	<b>\$ 215,975</b>
<b>Fire Prevention Fund (0047)</b>					
Salary, State Fire Marshall	\$ 115,700	\$ 115,613	\$ -	\$ 115,613	\$ 87
Retirement Contributions	47,010	47,009	-	47,009	1
Social Security	8,647	8,647	-	8,647	-
Group Insurance	23,000	17,350	-	17,350	5,650
<b>Total Fire Prevention Fund</b>	<b>\$ 194,357</b>	<b>\$ 188,619</b>	<b>\$ -</b>	<b>\$ 188,619</b>	<b>\$ 5,738</b>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2014  
Fourteen Months Ended August 31, 2014

Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
<b><u>Title III Social Security &amp; Employment Service Fund (0052)</u></b>					
Salaries, Director And Board of Review	\$ 217,200	\$ 213,695	\$ -	\$ 213,695	\$ 3,505
Retirement Contributions	83,100	72,771	-	72,771	10,329
Social Security	14,700	14,105	-	14,105	595
Group Insurance	138,000	50,592	-	50,592	87,408
<b>Total Social Security Fund</b>	<b>\$ 453,000</b>	<b>\$ 351,163</b>	<b>\$ -</b>	<b>\$ 351,163</b>	<b>\$ 101,837</b>
<b><u>Radiation Protection Fund (0067)</u></b>					
Salary, Emergency Management Assistant Director	\$ 115,700	\$ 115,613	\$ -	\$ 115,613	\$ 87
Retirement Contributions	47,010	47,009	-	47,009	1
Social Security	8,900	8,768	-	8,768	132
Group Insurance	23,000	1,581	-	1,581	21,419
<b>Total Radiation Protection Fund</b>	<b>\$ 194,610</b>	<b>\$ 172,971</b>	<b>\$ -</b>	<b>\$ 172,971</b>	<b>\$ 21,639</b>
<b><u>Coal Mining Regulatory Fund (0147)</u></b>					
Salaries, Members of State Mining Boards	\$ 145,700	\$ 145,530	\$ -	\$ 145,530	\$ 170
Social Security	11,150	10,532	-	10,532	618
<b>Total Coal Mining Regulatory Fund</b>	<b>\$ 156,850</b>	<b>\$ 156,062</b>	<b>\$ -</b>	<b>\$ 156,062</b>	<b>\$ 788</b>
<b><u>Weights &amp; Measures Fund (0163)</u></b>					
Salaries, Agriculture Director and Assistant Director	\$ 246,500	\$ 133,273	\$ -	\$ 133,273	\$ 113,227
Retirement Contributions	99,400	53,879	-	53,879	45,521
Social Security	18,900	8,813	-	8,813	10,087
Group Insurance	46,000	17,350	-	17,350	28,650
<b>Total Weights &amp; Measures Fund</b>	<b>\$ 410,800</b>	<b>\$ 213,315</b>	<b>\$ -</b>	<b>\$ 213,315</b>	<b>\$ 197,485</b>
<b><u>Professions Indirect Cost Fund (0218)</u></b>					
Salaries, Professional Reg. Secretary and Directors	\$ 374,900	\$ 374,784	\$ -	\$ 374,784	\$ 116
Retirement Contributions	151,288	151,288	-	151,288	-
Social Security	28,612	26,267	-	26,267	2,345
Group Insurance	69,000	55,170	-	55,170	13,830
<b>Total Professions Indirect Cost Fund</b>	<b>\$ 623,800</b>	<b>\$ 607,509</b>	<b>\$ -</b>	<b>\$ 607,509</b>	<b>\$ 16,291</b>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2014  
Fourteen Months Ended August 31, 2014

Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
<b><u>DCFS Children's Services Fund (0220)</u></b>					
Salaries, DCFS Director and Assistant Director	\$ 162,644	\$ 150,296	\$ -	\$ 150,296	\$ 12,348
Retirement Contributions	62,373	62,373	-	62,373	-
Social Security	11,500	9,082	-	9,082	2,418
Group Insurance	23,000	17,473	-	17,473	5,527
<b>Total DCFS Children's Services Fund</b>	<b>\$ 259,517</b>	<b>\$ 239,224</b>	<b>\$ -</b>	<b>\$ 239,224</b>	<b>\$ 20,293</b>
<b><u>IL Power Agency Operations Fund (0425)</u></b>					
Salary, IL Power Agency Director	\$ 103,800	\$ 103,800	\$ -	\$ 103,800	\$ -
Retirement Contributions	41,900	41,870	-	41,870	30
Social Security	7,950	7,555	-	7,555	395
Group Insurance	26,226	26,226	-	26,226	-
<b>Total IL Power Agency Operations Fund</b>	<b>\$ 179,876</b>	<b>\$ 179,451</b>	<b>\$ -</b>	<b>\$ 179,451</b>	<b>\$ 425</b>
<b><u>IL Workers' Compensation Commission Fund (0534)</u></b>					
Salaries, Worker's Compensation Comm. Board	\$ 1,203,900	\$ 1,125,403	\$ -	\$ 1,125,403	\$ 78,497
Retirement Contributions	485,350	455,608	-	455,608	29,742
Social Security	92,100	81,571	-	81,571	10,529
Group Insurance	230,000	204,443	-	204,443	25,557
<b>Total IL Workers' Compensation Comm Fund</b>	<b>\$ 2,011,350</b>	<b>\$ 1,867,025</b>	<b>\$ -</b>	<b>\$ 1,867,025</b>	<b>\$ 144,325</b>
<b><u>Comptroller's Administrative Fund (0543)</u></b>					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 558,869	\$ 231,916	\$ 790,785	\$ 709,215
<b><u>Horse Racing Fund (0632)</u></b>					
Salaries, Racing Board	\$ 137,800	\$ 23,400	\$ 9,000	\$ 32,400	\$ 105,400
Retirement Contributions	52,900	9,433	3,023	12,456	40,444
Social Security	10,700	1,790	689	2,479	8,221
<b>Total Horse Racing Fund</b>	<b>\$ 201,400</b>	<b>\$ 34,623</b>	<b>\$ 12,712</b>	<b>\$ 47,335</b>	<b>\$ 154,065</b>

STATE OF ILLINOIS  
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Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
<b>State Lottery Fund (0711)</b>					
Salary, State Lottery Superintendent	\$ 142,000	\$ 142,000	\$ -	\$ 142,000	\$ -
Retirement Contributions	57,809	57,808	-	57,808	1
Social Security	10,169	8,968	-	8,968	1,201
Group Insurance	25,333	25,333	-	25,333	-
Expenses with State Lottery	50,300	50,300	-	50,300	-
<b>Total State Lottery Fund</b>	<b>\$ 285,611</b>	<b>\$ 284,409</b>	<b>\$ -</b>	<b>\$ 284,409</b>	<b>\$ 1,202</b>
<b>Bank &amp; Trust Company Fund (0795)</b>					
Salary, Director	\$ 136,300	\$ 26,435	\$ -	\$ 26,435	\$ 109,865
Retirement Contributions	52,300	10,663	-	10,663	41,637
Social Security	8,900	1,835	-	1,835	7,065
Group Insurance	23,000	-	-	-	23,000
<b>Total Bank &amp; Trust Company Fund</b>	<b>\$ 220,500</b>	<b>\$ 38,933</b>	<b>\$ -</b>	<b>\$ 38,933</b>	<b>\$ 181,567</b>
<b>Nuclear Safety Emergency Preparedness Fund (0796)</b>					
Salary, Emergency Management Director	\$ 129,000	\$ 128,920	\$ -	\$ 128,920	\$ 80
Retirement Contributions	52,001	52,001	-	52,001	-
Social Security	6,673	1,803	-	1,803	4,870
Group Insurance	26,226	26,226	-	26,226	-
<b>Total Nuclear Safety Emergency Fund</b>	<b>\$ 213,900</b>	<b>\$ 208,950</b>	<b>\$ -</b>	<b>\$ 208,950</b>	<b>\$ 4,950</b>
<b>Insurance Producer Administrative Fund (0922)</b>					
Salary, Insurance Director	\$ 135,100	\$ 135,081	\$ -	\$ 135,081	\$ 19
Retirement Contributions	54,500	54,495	-	54,495	5
Social Security	9,359	8,885	-	8,885	474
Group Insurance	26,226	26,226	-	26,226	-
<b>Total Insurance Producer Admin Fund</b>	<b>\$ 225,185</b>	<b>\$ 224,687</b>	<b>\$ -</b>	<b>\$ 224,687</b>	<b>\$ 498</b>

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Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
<b><u>Park and Conservation Fund (0962)</u></b>					
Salaries, Natural Resources Director and Asst Dir.	\$ 257,900	\$ 133,273	\$ -	\$ 133,273	\$ 124,627
Retirement Contributions	104,000	53,777	-	53,777	50,223
Social Security	19,750	8,896	-	8,896	10,854
Group Insurance	46,000	15,978	-	15,978	30,022
<b>Total Park and Conservation Fund</b>	<b>\$ 427,650</b>	<b>\$ 211,924</b>	<b>\$ -</b>	<b>\$ 211,924</b>	<b>\$ 215,726</b>
<b>Total All Appropriated Funds</b>	<b>\$ 161,376,950</b>	<b>\$ 149,932,634</b>	<b>\$ 1,668,741</b>	<b>\$ 151,601,375</b>	<b>\$ 9,775,575</b>
<b><u>NON-APPROPRIATED FUNDS</u></b>					
<b><u>Cemetery Consumer Protection Fund (0096)</u></b>					
Claims		\$ 66,156	\$ -	\$ 66,156	
<b><u>Direct Deposit Administration Fund (0200)</u></b>					
Convert Returns to Warrants		\$ 15,639,607	\$ -	\$ 15,639,607	
<b><u>Social Security Administration Fund (0204)</u></b>					
Refund Employee/Employer		\$ 475,570	\$ 19,769	\$ 495,339	
<b><u>Kaskaskia Commons Permanent Fund (0441)</u></b>					
Payment Drainage & Levy District		\$ 12,858	\$ 86	\$ 12,944	
<b><u>Warrant Escheat Fund (0485)</u></b>					
Replacement Warrants-Original		\$ 13,624,624	\$ -	\$ 13,624,624	
<b><u>State Offset Claims Fund (0658)</u></b>					
Payment to Claimant Agency		\$ 47,857,423	\$ -	\$ 47,857,423	

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Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2014	Lapse Period Expenditures 07/01-8/31/14	Total Expenditures	
<b><u>Comptroller Debt Recovery Fund (0722)</u></b>					
Payment to Local Entities		\$ 41,940,301	\$ 194,597	\$ 42,134,898	
<b><u>Pre-Need Funeral Consumer Protection Fund (0805)</u></b>					
Restitution to Purchaser		\$ 235,222	\$ 22,290	\$ 257,512	
<b>Total All Non-Appropriated Funds</b>		<b>\$ 119,851,761</b>	<b>\$ 236,742</b>	<b>\$ 120,088,503</b>	
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 269,784,395</b>	<b>\$ 1,905,483</b>	<b>\$ 271,689,878</b>	

Note: Appropriations, expenditures and lapsed balances have been reconciled to the Fiscal Officer records of the State Comptroller. Expenditure amounts are vouchers approved and submitted to the Fiscal Officer section of the State Comptroller for payment to the vendor.

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Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2013	Lapse Period Expenditures 07/01-8/31/13	Total Expenditures	
Public Act 97-0726					
Public Act 97-0685					
Public Act 98-0001					
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund-001</b>					
<b>Operations</b>					
Personal Services	\$ 15,050,000	\$ 14,020,663	\$ 6,411	\$ 14,027,074	\$ 1,022,926
Social Security	1,149,000	1,106,417	4,211	1,110,628	38,372
Contractual Services	4,644,500	3,382,830	681,184	4,064,014	580,486
Local Governments Audits & Assistance	25,000	-	-	-	25,000
Travel	128,100	21,928	2,445	24,373	103,727
Commodities	215,000	156,398	23,694	180,092	34,908
Printing	345,000	151,198	57,567	208,765	136,235
Equipment	12,800	11,019	1,235	12,254	546
EDP	1,695,000	948,332	279,304	1,227,636	467,364
Telecommunications	278,500	230,806	47,235	278,041	459
Operation of Automotive Equipment	19,400	17,590	1,809	19,399	1
Merit Commission	93,000	57,280	-	57,280	35,720
Inspector General	70,000	20,568	1,516	22,084	47,916
Local Government Official's Training	12,500	-	895	895	11,605
<b>State Officer Salaries and Other</b>					
Salaries, Members of House of Representatives	7,766,100	7,653,758	-	7,653,758	112,342
Salaries, Members of Senate	3,947,800	3,818,308	-	3,818,308	129,492
Salaries, Leadership	2,138,800	1,562,424	-	1,562,424	576,376
Per Diem, Senate	400,000	350,982	5,106	356,088	43,912
Per Diem, House of Representatives	833,300	824,397	7,881	832,278	1,022
Salaries, Auditor General	273,600	273,516	-	273,516	84
Salaries, Elected Officers, Executive Branch	897,800	897,501	-	897,501	299
Salaries, Appointed Officers, Executive Branch	13,635,300	11,830,880	11,544	11,842,424	1,792,876
Salaries, Executive Inspector Generals	579,400	547,239	-	547,239	32,161
Social Security	1,167,500	1,128,324	1,044	1,129,368	38,132
Mileage, General Assembly	450,000	366,970	15,630	382,600	67,400
Contingencies	1,332,500	-	-	-	1,332,500

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Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2013	Lapse Period Expenditures 07/01-8/31/13	Total Expenditures	
<b>Court Reporting Services</b>					
Salaries, Court Reporting Services	\$ 41,108,400	\$ 40,340,674	\$ 21,490	\$ 40,362,164	\$ 746,236
Social Security, Court Reporting Services	3,144,800	2,961,707	1,644	2,963,351	181,449
Contractual Services, Court Reporting Services	4,046,700	3,421,419	414,173	3,835,592	211,108
Travel, Court Reporting Services	167,900	112,147	12,772	124,919	42,981
Commodities, Court Reporting Services	1,000	-	-	-	1,000
Equipment, Court Reporting Services	5,000	-	-	-	5,000
Telecommunications, Court Reporting Services	2,000	1,263	257	1,520	480
Court Reporting Support	750,000	220,705	476,725	697,430	52,570
<b>Pension Code Enforcement</b>					
Pension Code Section 15-125	103,000	28,367	-	28,367	74,633
<b>Financial Reporting Standards Board</b>					
Financial Reporting Standards Board Expenses	200,000	-	-	-	200,000
<b>Backlog Payment Fund</b>					
Payment of FY13 State Backlog	264,000,000	264,000,000	-	264,000,000	-
<b>Total General Revenue Fund</b>	<b>\$ 370,688,700</b>	<b>\$ 360,465,610</b>	<b>\$ 2,075,772</b>	<b>\$ 362,541,382</b>	<b>\$ 8,147,318</b>
<b>Fire Prevention Fund (0047)</b>					
Salary, State Fire Marshall	\$ 115,700	\$ 115,613	\$ -	\$ 115,613	\$ 87
Retirement Contributions	44,400	44,222	-	44,222	178
Social Security	8,600	8,515	-	8,515	85
Group Insurance	23,000	20,371	-	20,371	2,629
<b>Total Fire Prevention Fund</b>	<b>\$ 191,700</b>	<b>\$ 188,721</b>	<b>\$ -</b>	<b>\$ 188,721</b>	<b>\$ 2,979</b>
<b>Title III Social Security &amp; Employment Service Fund (0052)</b>					
Salaries, Director And Board of Review	\$ 217,200	\$ 211,993	\$ 822	\$ 212,815	\$ 4,385
Retirement Contributions	83,100	80,567	156	80,723	2,377
Social Security	14,700	13,706	63	13,769	931
Group Insurance	138,000	73,467	-	73,467	64,533
<b>Total Social Security Fund</b>	<b>\$ 453,000</b>	<b>\$ 379,733</b>	<b>\$ 1,041</b>	<b>\$ 380,774</b>	<b>\$ 72,226</b>

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Fund / Description	Appropriations (Net After Transfers)	Expenditures			Balances Lapsed
		Through June 30 2013	Lapse Period Expenditures 07/01-8/31/13	Total Expenditures	
<b><u>Comptroller's Administrative Fund (0543)</u></b>					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 383,494	\$ 19,049	\$ 402,543	\$ 1,097,457
<b><u>Horse Racing Fund (0632)</u></b>					
Salaries, Racing Board	\$ 137,800	\$ 18,000	\$ 7,800	\$ 25,800	\$ 112,000
Retirement Contributions	52,900	6,838	2,963	9,801	43,099
Social Security	10,700	1,377	597	1,974	8,726
<b>Total Horse Racing Fund</b>	<b>\$ 201,400</b>	<b>\$ 26,215</b>	<b>\$ 11,360</b>	<b>\$ 37,575</b>	<b>\$ 163,825</b>
<b><u>State Lottery Fund (0711)</u></b>					
Expenses with State Lottery	\$ 50,300	\$ 50,300	\$ -	\$ 50,300	\$ -
<b><u>Bank &amp; Trust Company Fund (0795)</u></b>					
Salary, Director	\$ 136,300	\$ 45,406	\$ -	\$ 45,406	\$ 90,894
Retirement Contributions	52,300	17,261	-	17,261	35,039
Social Security	8,900	2,555	-	2,555	6,345
Group Insurance	23,000	87	-	87	22,913
<b>Total Bank &amp; Trust Company Fund</b>	<b>\$ 220,500</b>	<b>\$ 65,309</b>	<b>\$ -</b>	<b>\$ 65,309</b>	<b>\$ 155,191</b>
<b>Total All Appropriated Funds</b>	<b>\$ 373,305,600</b>	<b>\$ 361,559,382</b>	<b>\$ 2,107,222</b>	<b>\$ 363,666,604</b>	<b>\$ 9,638,996</b>
<b><u>NON-APPROPRIATED FUNDS</u></b>					
<b><u>Cemetery Consumer Protection Fund (0096)</u></b>					
Claims		\$ 160,023	\$ -	\$ 160,023	
<b><u>Direct Deposit Administration Fund (0200)</u></b>					
Convert Returns to Warrants		\$ 39,357,725	\$ -	\$ 39,357,725	

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Fourteen Months Ended August 31, 2013

Fund / Description	Appropriations (Net After Transfers)	Expenditures		Balances Lapsed
		Through June 30 2013	Lapse Period Expenditures 07/01-8/31/13	
<b><u>Social Security Administration Fund (0204)</u></b>				
Payment to U.S. Treasury		\$ 395,249	\$ -	\$ 395,249
Refund Employee/Employer		314,814	299,137	613,951
<b>Total Social Security Administration Fund</b>		<b>\$ 710,063</b>	<b>\$ 299,137</b>	<b>\$ 1,009,200</b>
<b><u>Kaskaskia Commons Permanent Fund (0441)</u></b>				
Payment Drainage & Levy District		\$ 12,890	\$ -	\$ 12,890
<b><u>Warrant Escheat Fund (0485)</u></b>				
Replacement Warrants-Original		\$ 10,066,035	\$ -	\$ 10,066,035
Replacement Warrants-Lapsed		9,545	-	9,545
<b>Total Warrant Escheat Fund</b>		<b>\$ 10,075,580</b>	<b>\$ -</b>	<b>\$ 10,075,580</b>
<b><u>State Offset Claims Fund (0658)</u></b>				
Payment to Claimant Agency		\$ 48,661,217	\$ -	\$ 48,661,217
<b><u>Comptroller Debt Recovery Fund (0722)</u></b>				
Payment to Local Entities		\$ 20,741,897	\$ 54,886	\$ 20,796,783
<b>Total All Non-Appropriated Funds</b>		<b>\$ 119,719,395</b>	<b>\$ 354,023</b>	<b>\$ 120,073,418</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 481,278,777</b>	<b>\$ 2,461,245</b>	<b>\$ 483,740,022</b>

Note: Appropriations, expenditures and lapsed balances have been reconciled to the Fiscal Officer records of the State Comptroller. Expenditure amounts are vouchers approved and submitted to the Fiscal Officer section of the State Comptroller for payment to the vendor.

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

	Fiscal Year		
	2014	2013	2012
	PA 98-0017 PA 98-0064	PA 97-0726 PA 97-0685 PA 98-0001	PA 97-0056
<b>General Revenue Fund - 001</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 153,360,994	\$ 370,688,700	\$ 107,557,900
Expenditures:			
Personal Services	\$ 14,766,829	\$ 14,027,074	\$ 13,783,178
Social Security	1,165,982	1,110,628	1,086,124
Contractual Services	4,420,278	4,064,014	4,476,821
Local Governments Audits & Assistance	-	-	-
Travel	23,476	24,373	22,283
Commodities	53,501	180,092	130,640
Printing	50,818	208,765	254,169
Equipment	11,758	12,254	71,533
EDP	964,599	1,227,636	1,599,248
Telecommunications	266,584	278,041	290,060
Operation of Automotive Equipment	8,412	19,399	16,078
Merit Commission	61,072	57,280	92,815
Inspector General	20,056	22,084	69,874
Local Government Official's Training	-	895	-
<b>State Officer Salaries and Other</b>			
Salaries, Members of House of Representatives	7,647,402	7,653,758	7,652,795
Salaries, Members of Senate	3,818,308	3,818,308	3,823,701
Salaries, Leadership	1,530,198	1,562,424	1,631,007
Per Diem, Senate	327,339	356,088	328,005
Per Diem, House of Representatives	687,756	832,278	708,513
Salaries, Auditor General	213,585	273,516	272,175
Salaries, Elected Officers, Executive Branch	897,501	897,501	897,501
Salaries, Appointed Officers, Executive Branch	9,429,786	11,842,424	12,057,132
Salaries, Executive Inspector Generals	545,765	547,239	547,239
Social Security	988,152	1,129,368	1,128,343
Mileage, General Assembly	352,640	382,600	361,598
Contingencies	-	-	-
<b>Court Reporting</b>			
Salaries, Court Reporting Services	40,212,599	40,362,164	41,233,294
Social Security, Court Reporting Services	2,917,776	2,963,351	3,018,892
Contractual Services, Court Reporting Services	3,975,406	3,835,592	3,877,246
Travel, Court Reporting Services	140,191	124,919	113,053
Commodities, Court Reporting Services	129	-	7
Equipment, Court Reporting Services	-	-	-
EDP, Court Reporting Services	1,512	-	-
Telecommunications, Court Reporting Services	1,540	1,520	1,645
Court Reporting Support	-	697,430	644,200
<b>Pension Code Enforcement</b>			
Pension Code Section 15-125	27,232	28,367	36,152
<b>Financial Reporting Standards Board</b>			
Financial Reporting Standards Board Expenses	49,256	-	-
<b>Backlog Payment Fund</b>			
Payment of FY13/14 State Backlog	50,000,000	264,000,000	-
<b>Total General Revenue Fund Expenditures</b>	<u>\$ 145,577,438</u>	<u>\$ 362,541,382</u>	<u>\$ 100,225,321</u>
Lapsed Balances	<u>\$ 7,783,556</u>	<u>\$ 8,147,318</u>	<u>\$ 7,332,579</u>
<b>Road Fund - 011</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 457,550	\$ -	\$ -
Expenditures:			
Salaries, Transportation Secretary and Asst. Secretary	\$ 150,228	\$ -	\$ -
Retirement Contributions	60,657	-	-
Social Security	9,110	-	-
Group Insurance	21,580	-	-
<b>Total Road Fund Expenditures</b>	<u>\$ 241,575</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 215,975</u>	<u>\$ -</u>	<u>\$ -</u>

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	Fiscal Year		
	2014	2013	2012
	PA 98-0017 PA 98-0064	PA 97-0726 PA 97-0685 PA 98-0001	PA 97-0056
<b>Fire Prevention Fund - 047</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 194,357	\$ 191,700	\$ 180,800
Expenditures:			
Salary, State Fire Marshall	\$ 115,613	\$ 115,613	\$ 115,613
Retirement Contributions	47,009	44,222	39,706
Social Security	8,647	8,515	8,289
Group Insurance	17,350	20,371	15,035
<b>Total Fire Prevention Fund Expenditures</b>	<b>\$ 188,619</b>	<b>\$ 188,721</b>	<b>\$ 178,643</b>
Lapsed Balances	\$ 5,738	\$ 2,979	\$ 2,157
<b>Title III Social Security &amp; Employment Service Fund - 052</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 453,000	\$ 453,000	\$ 405,200
Expenditures:			
Salaries, Director And Board of Review	\$ 213,695	\$ 212,815	\$ 214,951
Retirement Contributions	72,771	80,723	73,526
Social Security	14,105	13,769	15,713
Group Insurance	50,592	73,467	42,363
<b>Total Social Security Fund Expenditures</b>	<b>\$ 351,163</b>	<b>\$ 380,774</b>	<b>\$ 346,553</b>
Lapsed Balances	\$ 101,837	\$ 72,226	\$ 58,647
<b>Radiation Protection Fund - 067</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 194,610	\$ -	\$ -
Expenditures:			
Salary, Emergency Management Assistant Director	\$ 115,613	\$ -	\$ -
Retirement Contributions	47,009	-	-
Social Security	8,768	-	-
Group Insurance	1,581	-	-
<b>Total Radiation Protection Fund Expenditures</b>	<b>\$ 172,971</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 21,639	\$ -	\$ -
<b>Coal Mining Regulatory Fund - 147</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 156,850	\$ -	\$ -
Expenditures:			
Salaries, Members of State Mining Boards	\$ 145,530	\$ -	\$ -
Social Security	10,532	-	-
<b>Total Coal Mining Regulatory Fund Expenditures</b>	<b>\$ 156,062</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 788	\$ -	\$ -
<b>Weights &amp; Measures Fund - 163</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 410,800	\$ -	\$ -
Expenditures:			
Salaries, Agriculture Director and Assistant Director	\$ 133,273	\$ -	\$ -
Retirement Contributions	53,879	-	-
Social Security	8,813	-	-
Group Insurance	17,350	-	-
<b>Total Weights &amp; Measures Fund Expenditures</b>	<b>\$ 213,315</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 197,485	\$ -	\$ -
<b>Professions Indirect Cost Fund - 218</b>			
<b>Appropriations (Net After Transfers)</b>	\$ 623,800	\$ -	\$ -
Expenditures:			
Salaries, Professional Reg. Secretary and Directors	\$ 374,784	\$ -	\$ -
Retirement Contributions	151,288	-	-
Social Security	26,267	-	-
Group Insurance	55,170	-	-
<b>Total Professions Indirect Cost Fund Expenditures</b>	<b>\$ 607,509</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 16,291	\$ -	\$ -

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	PA 98-0017 PA 98-0064	PA 97-0726 PA 97-0685 PA 98-0001	PA 97-0056
<b><u>DCFS Children's Services Fund - 220</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 259,517	\$ -	\$ -
Expenditures:			
Salaries, DCFS Director and Assistant Director	\$ 150,296	\$ -	\$ -
Retirement Contributions	62,373	-	-
Social Security	9,082	-	-
Group Insurance	17,473	-	-
<b>Total DCFS Children's Services Fund Expenditures</b>	<b>\$ 239,224</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 20,293	\$ -	\$ -
<b><u>IL Power Agency Operations Fund - 425</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 179,876	\$ -	\$ -
Expenditures:			
Salary, IL Power Agency Director	\$ 103,800	\$ -	\$ -
Retirement Contributions	41,870	-	-
Social Security	7,555	-	-
Group Insurance	26,226	-	-
<b>Total IL Power Agency Operations Fund Expenditures</b>	<b>\$ 179,451</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 425	\$ -	\$ -
<b><u>IL Workers' Compensation Commission Fund - 534</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 2,011,350	\$ -	\$ -
Expenditures:			
Salaries, Worker's Compensation Comm. Board	\$ 1,125,403	\$ -	\$ -
Retirement Contributions	455,608	-	-
Social Security	81,571	-	-
Group Insurance	204,443	-	-
<b>Total IL Workers' Compensation Comm Fund Expenditures</b>	<b>\$ 1,867,025</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 144,325	\$ -	\$ -
<b><u>Comptroller's Administrative Fund - 543</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 1,500,000	\$ 1,500,000	\$ 1,200,000
Expenditures:			
Lump Sum and Other Purposes	\$ 790,785	\$ 402,543	\$ 444,051
Lapsed Balances	\$ 709,215	\$ 1,097,457	\$ 755,949
<b><u>Horse Racing Fund - 632</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 201,400	\$ 201,400	\$ 197,100
Expenditures:			
Salaries, Racing Board	\$ 32,400	\$ 25,800	\$ 26,400
Retirement Contributions	12,456	9,801	9,026
Social Security	2,479	1,974	2,020
<b>Total Horse Racing Fund Expenditures</b>	<b>\$ 47,335</b>	<b>\$ 37,575</b>	<b>\$ 37,446</b>
Lapsed Balances	\$ 154,065	\$ 163,825	\$ 159,654
<b><u>State Lottery Fund - 711</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 285,611	\$ 50,300	\$ 50,300
Expenditures:			
Salary, State Lottery Superintendent	\$ 142,000	\$ -	\$ -
Retirement Contributions	57,808	-	-
Social Security	8,968	-	-
Group Insurance	25,333	-	-
Expenses with State Lottery	50,300	50,300	50,300
<b>Total State Lottery Fund Expenditures</b>	<b>\$ 284,409</b>	<b>\$ 50,300</b>	<b>\$ 50,300</b>
Lapsed Balances	\$ 1,202	\$ -	\$ -

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	PA 98-0017 PA 98-0064	PA 97-0726 PA 97-0685 PA 98-0001	PA 97-0056
<b><u>Bank &amp; Trust Company Fund - 795</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 220,500	\$ 220,500	\$ 209,300
Expenditures:			
Salaries, Director	\$ 26,435	\$ 45,406	\$ 136,217
Retirement Contributions	10,663	17,261	46,606
Social Security	1,835	2,555	8,858
Group Insurance	-	87	252
<b>Total Bank &amp; Trust Company Fund Expenditures</b>	<b>\$ 38,933</b>	<b>\$ 65,309</b>	<b>\$ 191,933</b>
Lapsed Balances	\$ 181,567	\$ 155,191	\$ 17,367
<b><u>Nuclear Safety Emergency Preparedness Fund - 796</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 213,900	\$ -	\$ -
Expenditures:			
Salary, Emergency Management Director	\$ 128,920	\$ -	\$ -
Retirement Contributions	52,001	-	-
Social Security	1,803	-	-
Group Insurance	26,226	-	-
<b>Total Nuclear Safety Emergency Fund Expenditures</b>	<b>\$ 208,950</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 4,950	\$ -	\$ -
<b><u>Insurance Producer Administrative Fund - 922</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 225,185	\$ -	\$ -
Expenditures:			
Salary, Insurance Director	\$ 135,081	\$ -	\$ -
Retirement Contributions	54,495	-	-
Social Security	8,885	-	-
Group Insurance	26,226	-	-
<b>Total Insurance Producer Admin Fund Expenditures</b>	<b>\$ 224,687</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 498	\$ -	\$ -
<b><u>Park and Conservation Fund - 962</u></b>			
<b>Appropriations (Net After Transfers)</b>	\$ 427,650	\$ -	\$ -
Expenditures:			
Salaries, Natural Resources Director and Asst Dir.	\$ 133,273	\$ -	\$ -
Retirement Contributions	53,777	-	-
Social Security	8,896	-	-
Group Insurance	15,978	-	-
<b>Total Park and Conservation Fund Expenditures</b>	<b>\$ 211,924</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 215,726	\$ -	\$ -
<b><u>GRAND TOTAL - ALL APPROPRIATED FUNDS</u></b>			
<b>Total All Appropriations (Net After Transfers)</b>	<b>\$ 161,376,950</b>	<b>\$ 373,305,600</b>	<b>\$ 109,800,600</b>
<b>Total Expenditures</b>	<b>\$ 151,601,375</b>	<b>\$ 363,666,604</b>	<b>\$ 101,474,247</b>
<b>Total Lapsed Balances</b>	<b>\$ 9,775,575</b>	<b>\$ 9,638,996</b>	<b>\$ 8,326,353</b>
<b><u>NON-APPROPRIATED FUNDS</u></b>			
<b><u>Cemetery Consumer Protection Fund - 096</u></b>			
Claims	\$ 66,156	\$ 160,023	\$ 118,017
<b><u>Direct Deposit Administration Fund - 200</u></b>			
Convert Returns to Warrants	\$ 15,639,607	\$ 39,357,725	\$ 10,606,498

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	Fiscal Year		
	2014	2013	2012
	PA 98-0017 PA 98-0064	PA 97-0726 PA 97-0685 PA 98-0001	PA 97-0056
<b><u>Social Security Administration Fund - 204</u></b>			
Payment to U.S. Treasury	\$ -	\$ 395,249	\$ 13,110
Refund Employee/Employer	495,339	613,951	547,941
<b>Total Social Security Administration Fund</b>	<b>\$ 495,339</b>	<b>\$ 1,009,200</b>	<b>\$ 561,051</b>
<b><u>Kaskaskia Commons Permanent Fund - 441</u></b>			
Payment Drainage & Levy District	\$ 12,944	\$ 12,890	\$ 8,243
<b><u>Warrant Escheat Fund - 485</u></b>			
Replacement Warrants-Original	\$ 13,624,624	\$ 10,066,035	\$ 3,343,258
Replacement Warrants-Lapsed	-	9,545	-
<b>Total Warrant Escheat Fund</b>	<b>\$ 13,624,624</b>	<b>\$ 10,075,580</b>	<b>\$ 3,343,258</b>
<b><u>State Off-set Claims Fund - 658</u></b>			
Payment to Claimant Agency	\$ 47,857,423	\$ 48,661,217	\$ 41,711,225
<b><u>Comptroller Debt Recovery Fund - 722</u></b>			
Payment to Local Entities	\$ 42,134,898	\$ 20,796,783	\$ 9,286,331
Refunds	-	-	493,769
<b>Total Comptroller Debt Recovery Fund</b>	<b>\$ 42,134,898</b>	<b>\$ 20,796,783</b>	<b>\$ 9,780,100</b>
<b><u>Pre-Need Funeral Consumer Protection Fund - 805</u></b>			
Restitution to Purchaser	\$ 257,512	\$ -	\$ -
<b>Total Expenditures - All Non-Appropriated Funds</b>	<b>\$ 120,088,503</b>	<b>\$ 120,073,418</b>	<b>\$ 66,128,392</b>
<b>GRAND TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 271,689,878</b>	<b>\$ 483,740,022</b>	<b>\$ 167,602,639</b>

Note: Fiscal Year 2012 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF CHANGES IN STATE PROPERTY  
For the Years Ended June 30, 2014 and 2013  
(Expressed in Thousands)

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2014</u>
Equipment	\$ 6,378	\$ 862	\$ 1,039	\$ 382	\$ 6,583
	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2013</u>
Equipment	\$ 7,441	\$ 363	\$ -	\$ (1,426)	\$ 6,378

Note: This information has been reconciled to applicable C-15 property reports.

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012  
(Expressed in Thousands)

	Fiscal Year <u>2014</u>	Fiscal Year <u>2013</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year <u>2013</u>	Fiscal Year <u>2012</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)
<b><u>General Revenue Fund</u></b>								
Burial Trust	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 1	\$ (1)	-100.0%
Cemetery Care	-	-	-	0.0%	-	2	(2)	-100.0%
Contributions by State Officers	3	-	3	100.0%	-	24	(24)	-100.0%
FICA Contribution Refunds	395	356	39	11.0%	356	353	3	0.8%
Miscellaneous Fees	4	9	(5)	-55.6%	9	2	7	350.0%
<b>Fund Total</b>	<b>\$ 402</b>	<b>\$ 365</b>	<b>\$ 37</b>	<b>10.1%</b>	<b>\$ 365</b>	<b>\$ 382</b>	<b>\$ (17)</b>	<b>-4.5%</b>
<b><u>Cemetery Consumer Protection Fund</u></b>								
Cemetery Care Pre-Need Sales	\$ 64	\$ 50	\$ 14	28.0%	\$ 50	\$ 62	\$ (12)	-19.4%
Investment Income	1	2	(1)	-50.0%	2	2	-	0.0%
<b>Fund Total</b>	<b>\$ 65</b>	<b>\$ 52</b>	<b>\$ 13</b>	<b>25.0%</b>	<b>\$ 52</b>	<b>\$ 64</b>	<b>\$ (12)</b>	<b>-18.8%</b>
<b><u>General Obligation Bond Retirement &amp; Interest Fund</u></b>								
Parking Fees	\$ 141	\$ 145	\$ (4)	-2.8%	\$ 145	\$ 155	\$ (10)	-6.5%
<b><u>Comptroller's Audit Expense Revolving Fund</u></b>								
Reimbursement of Audit Costs	\$ -	\$ 4	\$ (4)	-100.0%	\$ 4	\$ -	\$ 4	100.0%
<b><u>Backlog Payment Fund</u></b>								
Backlog Payments	\$ 50,000	\$ 264,000	\$ (214,000)	-81.1%	\$ 264,000	\$ -	\$ 264,000	100.0%
<b><u>Direct Deposit Administration Fund</u></b>								
Returned Direct Deposit Items	\$ 15,640	\$ 39,358	\$ (23,718)	-60.3%	\$ 39,358	\$ 10,606	\$ 28,752	271.1%
<b><u>Social Security Administration Fund</u></b>								
Contributions, Employer	\$ 90	\$ 238	\$ (148)	-62.2%	\$ 238	\$ 215	\$ 23	10.7%
Contributions, Employee	489	875	(386)	-44.1%	875	431	444	103.0%
<b>Fund Total</b>	<b>\$ 579</b>	<b>\$ 1,113</b>	<b>\$ (534)</b>	<b>-48.0%</b>	<b>\$ 1,113</b>	<b>\$ 646</b>	<b>\$ 467</b>	<b>72.3%</b>
<b><u>Kaskaskia Commons Permanent Fund</u></b>								
Farm Rental Income	\$ 12	\$ 12	\$ -	0.0%	\$ 12	\$ 7	\$ 5	71.4%
Investment Income	1	1	-	0.0%	1	1	-	0.0%
<b>Fund Total</b>	<b>\$ 13</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 13</b>	<b>\$ 8</b>	<b>\$ 5</b>	<b>62.5%</b>
<b><u>Warrant Escheat Fund</u></b>								
Escheated Warrants	\$ 27,681	\$ 19,518	\$ 8,163	41.8%	\$ 19,518	\$ 10,078	\$ 9,440	93.7%

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012  
(Expressed in Thousands)

	Fiscal Year <u>2014</u>	Fiscal Year <u>2013</u>	Dollar Increase <u>(Decrease)</u>	Percent Increase <u>(Decrease)</u>	Fiscal Year <u>2013</u>	Fiscal Year <u>2012</u>	Dollar Increase <u>(Decrease)</u>	Percent Increase <u>(Decrease)</u>
<b><u>Comptroller's Administrative Fund</u></b>								
Burial Trust	\$ 24	\$ 24	\$ -	0.0%	\$ 24	\$ 36	\$ (12)	-33.3%
Cemetery Care	29	24	5	20.8%	24	25	(1)	-4.0%
Crematory	2	3	(1)	-33.3%	3	3	-	0.0%
Penalties	38	163	(125)	-76.7%	163	56	107	191.1%
Pre-Need Cemetery Sales Act	5	5	-	0.0%	5	4	1	25.0%
Court-Ordered Child Support Fees	188	190	(2)	-1.1%	190	197	(7)	-3.6%
Minority Contractor Opportunity Initiative	34	38	(4)	-10.5%	38	19	19	100.0%
Non-Electronic Warrant Processing Fee	196	95	101	106.3%	95	13	82	630.8%
Local Government Penalties	281	-	281	100.0%	-	-	-	0.0%
Funeral or Burial License Renewal Fees	38	-	38	100.0%	-	-	-	0.0%
Miscellaneous Fees	2	35	(33)	-94.3%	35	2	33	1650.0%
<b>Fund Total</b>	<b>\$ 837</b>	<b>\$ 577</b>	<b>\$ 260</b>	<b>45.1%</b>	<b>\$ 577</b>	<b>\$ 355</b>	<b>\$ 222</b>	<b>62.5%</b>
<b><u>State Offset Claims Fund</u></b>								
State Offset Claims	\$ 45,517	\$ 48,715	\$ (3,198)	-6.6%	\$ 48,715	\$ 42,017	\$ 6,698	15.9%
IRS Tax Levy	-	1	(1)	-100.0%	1	-	1	100.0%
Collections/IW Fees	2,328	2,222	106	4.8%	2,222	-	2,222	100.0%
<b>Fund Total</b>	<b>\$ 47,845</b>	<b>\$ 50,938</b>	<b>\$ (3,093)</b>	<b>-6.1%</b>	<b>\$ 50,938</b>	<b>\$ 42,017</b>	<b>\$ 8,921</b>	<b>21.2%</b>
<b><u>Comptroller Debt Recovery Trust Fund</u></b>								
Local Offset Claims	\$ 41,810	\$ 20,842	\$ 20,968	100.6%	\$ 20,842	\$ 11,144	\$ 9,698	87.0%
Collection/Local Gov Fees	3,519	1,619	1,900	117.4%	1,619	945	674	71.3%
Collection/IW Fees	1,944	1,585	359	22.6%	1,585	-	1,585	100.0%
<b>Fund Total</b>	<b>\$ 47,273</b>	<b>\$ 24,046</b>	<b>\$ 23,227</b>	<b>96.6%</b>	<b>\$ 24,046</b>	<b>\$ 12,089</b>	<b>\$ 11,957</b>	<b>98.9%</b>
<b><u>State Parking Facility Maintenance Fund</u></b>								
Parking Fees	\$ 35	\$ 36	\$ (1)	-2.7%	\$ 36	\$ 39	\$ (3)	-7.7%
<b><u>Pre-Need Funeral Consumer Protection Fund</u></b>								
Pre-Need Contract Fees	\$ 87	\$ 98	\$ (11)	-11.2%	\$ 98	\$ 88	\$ 10	11.4%
<b>GRAND TOTAL</b>	<b>\$ 190,598</b>	<b>\$ 400,263</b>	<b>\$ (209,665)</b>	<b>-52.4%</b>	<b>\$ 400,263</b>	<b>\$ 76,527</b>	<b>\$ 323,736</b>	<b>423.0%</b>

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO  
DEPOSITS ORDERED INTO THE STATE TREASURY  
For the Fiscal Years Ended June 30, 2014 and 2013  
(Expressed in Thousands)**

Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended June 30, 2014	\$ 48,998,022
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	2
Receipts for the Payroll Consolidation Fund (460)	(4,544,403)
Receipts for Commercial Consolidation Fund (462)	(44,263,012)
Prior Year Refunds / Voids	<u>(11)</u>
Cash Receipts per Schedule of Cash Receipts for the Year Ended June 30, 2014	<u>\$ 190,598</u>
Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended June 30, 2013	\$ 42,807,542
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	3
Receipts for the Payroll Consolidation Fund (460)	(4,358,489)
Receipts for Commercial Consolidation Fund (462)	<u>(38,048,793)</u>
Cash Receipts per Schedule of Cash Receipts for the Year Ended June 30, 2013	<u>\$ 400,263</u>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF STATE OFFICERS' SALARIES  
(Expressed in Thousands)

	Year ended June 30,			
	2014		2013	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
<b><u>GENERAL REVENUE FUND</u></b>				
<b>Legislative</b>				
House of Representatives	\$ 7,766	\$ 7,647	\$ 7,766	\$ 7,654
Senate	3,948	3,818	3,948	3,818
Party Leaders	2,139	1,530	2,139	1,562
Per diem, Senate	400	327	400	356
Per diem, House of Representatives	800	688	833	832
Auditor General & Deputies	272	214	274	274
<b>Total Legislative</b>	<b>\$ 15,325</b>	<b>\$ 14,224</b>	<b>\$ 15,360</b>	<b>\$ 14,496</b>
<b>Elected State Officers</b>				
Governor	\$ 177	\$ 177	\$ 177	\$ 177
Lieutenant Governor	135	135	135	135
Secretary of State	157	157	157	157
Comptroller	136	136	136	136
State Treasurer	136	136	136	136
Attorney General	157	157	157	157
<b>Total Elected State Officers</b>	<b>\$ 898</b>	<b>\$ 898</b>	<b>\$ 898</b>	<b>\$ 898</b>
<b>Appointed State Officers</b>				
Dir., Aging	\$ 116	\$ 116	\$ 116	\$ 116
Dir., Asst. Dir., Agriculture	-	-	247	133
Dir., Asst. Dirs., Central Management Services	385	351	385	238
Dir., Children & Family Services	-	-	150	150
Dir., Asst. Dirs., Corrections	278	278	278	278
Dir., Asst. Dir., Commerce & Economic Oppor.	264	264	264	264
Dir., EPA	133	133	133	133
Secretary, Asst. Dirs., Financial Institutions	-	-	375	352
Secretary, Asst. Secy., Human Services	406	406	406	322
Dir., Insurance	-	-	135	135
Dir., Juvenile Justice	120	120	120	120
Dir., Asst. Dir., Labor	237	237	237	133
Chief Factory Inspector	52	52	52	35
Supt. Safety Inspection Education	57	29	57	36
Superintendent, Lottery	-	-	284	142
Dir., Asst. Dir., State Police	246	133	246	133
Adj. Gen., Chief Assts. Military Affairs	313	313	313	264
Dir., Asst. Dir., Natural Resources	-	-	258	211
Six Mine Officers	-	-	94	94
Four Examining Officers	-	-	52	52
Chairman, Members, Ill. Labor Relations Bd.	762	762	859	761
Dir., Asst. Dir., Healthcare & Family Services	263	263	263	263
Dir., Asst. Dir., Public Health	278	235	278	192
Dir., Asst. Dir., Revenue	264	142	264	142
Chairman, Members, Prop. Tax Appeal Board	274	273	274	273
Dir., Asst. Dir., Veterans' Affairs	214	214	214	214
Chairman, Members, Civil Service Commission	132	123	132	119
Chairman, Members, Commerce Commission	602	602	602	602
Judges, Court of Claims	425	424	425	424
Chair., Vice Chair. Board of Elections	107	107	107	106
Members	225	225	225	225
Dir., Asst. Dir., Ill. Emergency Mgmt. Agency	-	-	245	245
Dir., Illinois Power Agency	-	-	104	104

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF STATE OFFICERS' SALARIES  
(Expressed in Thousands)

	Year ended June 30,			
	2014		2013	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
<b>GENERAL REVENUE FUND (Continued)</b>				
<b>Appointed State Officers (Continued)</b>				
Dir., Human Rights	\$ 116	\$ 116	\$ 116	\$ 116
Chairman, Members, Human Rights Comm.	616	589	616	580
Chairman, Members, Workers' Comp. Comm.	-	-	1,204	1,139
Chairman, Members, Secy., Liquor Control Comm.	336	262	336	232
Members, Executive Ethics Commission	338	275	338	277
Chairman, Members, Pollution Control Bd.	589	471	589	565
Chairman, Members, Prisoner Review Bd.	1,298	1,280	1,298	1,123
Chairman, Members, State Merit Comm.	52	51	69	52
Chairman, Members, Ed. Labor Relations Bd.	480	480	480	480
Members, State Police Merit Board	118	104	118	117
Secretary, Asst. Secy., Transportation	-	-	278	150
<b>Total Appointed State Officers</b>	<b>\$ 10,096</b>	<b>\$ 9,430</b>	<b>\$ 13,636</b>	<b>\$ 11,842</b>
<b>Executive Inspector Generals</b>				
Executive Inspector General - Governor	\$ 150	\$ 150	\$ 150	\$ 150
Executive Inspector General - Secretary of State	116	117	116	116
Executive Inspector General - Comptroller	101	102	101	101
Executive Inspector General - State Treasurer	106	106	106	106
Executive Inspector General - Attorney General	106	71	106	74
<b>Total Executive Inspector Generals</b>	<b>\$ 579</b>	<b>\$ 546</b>	<b>\$ 579</b>	<b>\$ 547</b>
<b>FUNDS OTHER THAN GENERAL REVENUE</b>				
<b>Appointed State Officers</b>				
Secretary, Asst. Secy., Transportation	\$ 278	\$ 150	\$ -	\$ -
State Fire Marshall	116	116	116	116
Dir. & Bd. of Review Members, Employment Sec.	217	214	217	213
Asst. Dir., Ill. Emergency Mgmt. Agency	116	116	-	-
Dir., Asst. Dir., Natural Resources	258	133	-	-
Six Mine Officers	94	94	-	-
Four Examining Officers	52	52	-	-
Dir., Asst. Dir., Agriculture	246	133	-	-
Secretary, Asst. Dirs., Financial Institutions	375	375	-	-
Dir., Children & Family Services	163	150	-	-
Dir., Illinois Power Agency	104	104	-	-
Chairman, Members, Workers' Comp. Comm.	1,204	1,125	-	-
Members, Illinois Racing Board	138	32	138	26
Superintendent, Lottery	142	142	-	-
Director, Banks & Real Estate	136	26	136	45
Dir., Ill. Emergency Mgmt. Agency	129	129	-	-
Dir., Insurance	135	135	-	-
<b>Total Appointed State Officers</b>	<b>\$ 3,903</b>	<b>\$ 3,226</b>	<b>\$ 607</b>	<b>\$ 400</b>
<b>Total State Officers Salaries, All Funds</b>	<b>\$ 30,801</b>	<b>\$ 28,324</b>	<b>\$ 31,080</b>	<b>\$ 28,183</b>

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

The following explanations of significant variations (greater than \$10,000 and 20%) were prepared by Office of the Comptroller- NonFiscal Officer Responsibilities' management, and are presented for additional analysis purposes only:

**General Revenue Fund**

Commodities

FY14 expenditures decreased 70.3% from FY13 due to statewide budget constraints on the General Revenue Fund. These expenditures were transferred to the Comptroller's Administrative Fund for FY14.

FY13 expenditures increased 37.9% from FY12 due to an overall increase in the costs of office supplies, the purchase of microfiche supplies and the purchase of Office supplies for Court Reporting Services.

Printing

FY14 expenditures decreased 75.7% from FY13 due to statewide budget constraints on the General Revenue Fund. These expenditures were transferred to the Comptroller's Administrative Fund for FY14.

Equipment

FY13 expenditures decreased 82.9% from FY12 due to statewide budget constraints. In FY12, the Office of the Comptroller purchased work stations, desk chairs, copiers, and various office furniture to replace items which were antiquated.

EDP

FY14 expenditures decreased 21.4% from FY13 and FY13 expenditures decreased 23.2% from FY12 due to statewide budget constraints. In FY12, the Office of the Comptroller purchased a new mainframe, virtual tape library, and network servers.

Operation of Automotive Equipment

FY14 expenditures decreased 56.6% from FY13 due to a change in the funding source. These expenditures were paid exclusively from the General Revenue Fund in prior years. Beginning in FY14 these expenditures were paid from the General Revenue Fund and the Comptroller's Administrative Fund.

Merit Commission

FY13 expenditures decreased 38.3% from FY12 due to statewide budget constraints. In FY12, postage was purchased directly from the appropriation and in FY13, postage costs were paid from Comptroller operations.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

**General Revenue Fund** (Continued)

Inspector General

FY13 expenditures decreased 68.4% from FY12 due to statewide budget constraints. In FY12, postage was purchased directly from the appropriation and in FY13, postage costs were paid from Comptroller operations.

Salaries, Auditor General

FY14 expenditures decreased 21.9% from FY13 due to the retirement of the Deputy Auditor General in December 2013. A replacement has not been appointed to this position.

Salaries, Appointed Officers, Executive Branch

FY14 expenditures decreased 20.4% from FY13 due to a change in the funding source for salaries for the following State Officers: Secretary of Transportation, Assistant Secretary of Transportation, Director of Emergency Management, Assistant Director of Emergency Management, Director of Natural Resources, Assistant Director of Natural Resources, Director of Agriculture, Assistant Director of Agriculture, Director of Children and Family Services, Assistant Director of Children and Family Services, Director of Illinois Power Agency, Superintendent of State Lottery, Director of Insurance, Secretary of Financial and Professional Regulation, Director of Financial Institutions, Director of Professional Regulation, Workers' Compensation Commission Board and the State Mining Boards.

Court Reporting Support Services

FY14 expenditures decreased 100% from FY13 due to statewide budget constraints. In FY14, the costs were paid from Comptroller operations.

Financial Reporting Standards Board

FY14 expenditures increased 100% from FY13 due to the initiation of the Financial Reporting Standards Board and the expenses related to the Board.

Backlog Payments

Beginning in FY13, monies were appropriated from the current fiscal year budget for payment of the backlog of unpaid State vouchers and transfers from prior fiscal years. The Legislative Initiative was active for fiscal years 2013 and 2014. The monies appropriated were transferred from the appropriation to the General Revenue Fund balance. In FY14, these expenditures decreased 81.1% from FY13 due to decrease in the amount appropriated for the funding of this initiative. FY13 expenditures increased 100% from FY12 since FY13 was the initial year of the initiative.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

**Road Fund**

Salaries, Transportation Secretary and Assistant Secretary, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Title III Social Security and Employment Service Fund**

Group Insurance Premiums, Director and Board of Review

FY14 expenditures decreased 31.1% from FY13 and FY13 expenditures increased 73.4% from FY12 due to the fluctuation in costs associated with the State's portion of the group insurance premiums. Costs are determined by the type of coverage provided and the number of employees covered.

**Radiation Protection Fund**

Salaries, Emergency Management Assistant Director, Retirement Contributions

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Coal Mining Regulatory Fund**

Salaries, Members of State Mining Boards, Social Security Contributions

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Weights and Measures Fund**

Salaries, Agriculture Director and Assistant Director, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

**Professions Indirect Cost Fund**

Salaries, Professional Regulation Secretary and Directors, Retirement Contributions, Social Security Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**DCFS Children's Services Fund**

Salaries, Children and Family Services Director and Assistant Director, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Illinois Power Agency Operations Fund**

Salaries, Illinois Power Agency Director, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Illinois Workers' Compensation Commission Fund**

Salaries, Illinois Workers' Compensation Commission Board Members, Retirement Contributions, Social Security Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Comptroller's Administrative Fund**

Lump Sum and Other Purposes

FY14 expenditures increased 96.4% from FY13 due to a change in the funding source for operational expenses such as computer software maintenance, printing, commodities, EDP equipment and operations of automotive equipment. These expenditures were paid from the General Revenue Fund in prior years, but due to budget constraints these expenditures were paid from the Comptroller's Administrative Fund.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

**State Lottery Fund**

Salaries, State Lottery Superintendent, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Bank & Trust Company Fund**

Salaries, Director

FY14 expenditures decreased 41.8% from FY13 and FY13 expenditures decreased 66.7% from FY12 due to the length of time the Director position was filled during the fiscal years. In FY12 the position was filled twelve months, in FY13 the position was filled approximately four months, and in FY14 the position was filled for approximately two months.

Retirement Contributions Director

FY13 expenditures decreased 63.0% from FY12 due to the length of time the Director position was filled during the fiscal years. In FY12 the position was filled twelve months and FY13 the position was filled approximately four months.

**Nuclear Safety Emergency Preparedness Fund**

Salaries, Emergency Management Agency Director, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Insurance Producer Administrative Fund**

Salaries, Insurance Director, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**Park and Conservation Fund**

Salaries, Natural Resources Director and Assistant Director, Retirement Contributions, Group Insurance Premiums

FY14 expenditures increased 100% from FY13 due to a change in the funding source. These expenditures were paid from the General Revenue Fund in prior years.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

The following explanations of significant variations (greater than \$10,000 and 20%) were prepared by the Office of the Comptroller's – NonFiscal Officer Responsibilities' management and are presented for analysis purposes only:

**General Revenue Fund**

FY13 Contributions by State Officers decreased 100% from FY12 due to a reduction in the voluntary contributions from State Officers in lieu of furlough days.

**Cemetery Consumer Protection Fund**

The Pre-Need Cemetery Consumer Protection Fund was created to receive and record statutorily required fees associated with the selling of pre-need cemetery contracts. These fees are required to be submitted to the Office of the Comptroller within six months of the date of the sale of the pre-need services. FY14 Cemetery Care Pre-Need Sales increased 28% from FY13 due to a fluctuation in the sales of cemetery pre-need arrangements.

**Backlog Payment Fund**

Beginning in FY13, monies were appropriated for payment of the backlog of unpaid State vouchers and transfers for fiscal years 2013 and 2014 pursuant to a Legislative Initiative. FY14 receipts decreased 81.1% from FY13 due to decrease in the appropriation. FY13 receipts increased 100% from FY12 since FY13 was the initial year of the initiative.

**Direct Deposit Administration Fund**

Receipts consist of monies returned from direct deposit transactions. FY14 receipts decreased 60.3% from FY13 and FY13 receipts increased 271.1% from FY12 due to the fluctuation in the use/processing of electronic payments by state employees. In FY13, there were three large direct deposits in excess of \$27 million which were returned.

**Social Security Administration Fund**

Receipts consist of make-up payments by employers and employees and refunds from amended payroll tax returns. FY14 Employer Contributions Receipts decreased 62.2% from FY13 due to the fluctuation in the amount of make-up payments received from State agencies. FY14 Employee Contributions Receipts decreased 44.1% from FY13 and FY13 Employee Contributions increased 103% from FY12. These changes were due to the fluctuation in the amount of make-up payments received from State agencies. In addition, there was a one-time \$300,000 deposit and payment of the employee portion of the FICA taxes paid for Household Workers in January 2013. This was due to the timing of the rate change from 6.2% for calendar year 2013 and 4.2% in calendar year 2012.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

**Warrants Escheat Fund**

Receipts consist of uncashed State warrants that have escheated. FY14 Escheated Warrants Receipts increased 41.8% from FY13 and FY13 Escheated Warrants Receipts increased 93.7% from FY12 due to the fluctuation in the number of uncashed warrants.

**Comptroller's Administrative Fund**

FY13 Burial Trust Fees decreased 33.3% from FY12 due to a decrease in the number of Burial Trust licenses.

FY14 Penalties decreased 76.7% from FY13 and FY13 Penalties increased 191.1% from FY12 due to an increase in the penalty structure effective in FY13. This change in the penalty structure combined with a concentrated effort to collect statutorily required reporting has decreased penalties in FY14.

Beginning in FY12, the Comptroller's Office began collecting fees associated with the Minority Contractor Opportunity Initiative. These fees are collected from State contracts greater than \$1,000 and are used to provide greater opportunities for minority-owned businesses to participate in the State procurement process. FY13 Minority Contractor Opportunity Initiative Fees increased 100% from FY12 since FY13 was the first full year of collections for this initiative.

Beginning in FY12, the Comptroller's Office began collecting fees for the processing of vendor payments when the vendor opts to receive a hardcopy warrant rather than electronic deposit. FY14 Non-Electronic Warrant Processing Fees increased 106.3% from FY13 and FY13 Non-Electronic Warrant Processing Fees increased 630.8% from FY12 due to an increase in the number of vendors subject to the fee.

In FY14, the Comptroller's Office began collecting penalties imposed by the Local Government Financial Statement Act for the late submission of Annual Financial Reports and Audits from Local Government Entities. In FY14, Local Government Penalties increased by 100% from FY13 since FY14 was the initial year of collections.

In FY14, the Comptroller's Office began collecting Funeral or Burial License Renewal Fees pursuant to the Illinois Funeral or Burial Funds Act. In FY14, Funeral or Burial License Renewal Fees increased by 100% from FY13 since FY14 was the initial year of collections.

FY14 Miscellaneous Fees decreased 94.3% from FY13 and FY13 Miscellaneous Fees increased 1,650% from FY12 due to the one time receipt of a printing reimbursement for Medical Cards for the Department of Human Services for the period of July 2012 through February 2013.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

**Comptroller Debt Recovery Trust Fund**

In FY12, the Comptroller's Office began collecting monies owed to local government entities and administrative processing fees. These monies are deducted from payments to any payee for debts owed to local government entities by the respective payee in addition to an administrative fee for the collection of these payments. Money withheld is either remitted to the claiming local government or released to the original payee if the claim has been settled. FY14 Local Offset Claims Receipts Fees increased 100.6% from FY13 and FY13 Local Offset Claims Receipts Fees increased 87% from FY12 due to the fluctuation of debts collected for Local Government Entities. FY14 Local Offset Claims Collection Fees increased 117.4% from FY13 and FY13 Local Offset Claims Collection Fees increased 71.3% from FY12 due to the fluctuation of debts collected for Local Government Entities. The local offset claims began as a pilot program in February 2012 with only a few entities submitting claims. The volume of claims and number of entities has increased dramatically each year. These claims have increased over 400% in this two year period.

Beginning in FY13, the Comptroller's Office began collecting administrative fees for processing Involuntary Withholding Claims for State Agencies. These receipts consist of monies that have been deducted from payments to any payee for debts owed to the State by the respective payee. FY14 Involuntary Withholding Collection Fees increased 22.6% from FY13 and FY13 Involuntary Withholding Collection Fees increased 100% from FY12 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Fiscal Years Ended June 30, 2014 and 2013**

The following explanations of significant variations (greater than \$10,000 and 20%) were prepared by Office of the Comptroller- Non Fiscal Officer Responsibilities' management, and are presented for additional analysis purposes only:

**General Revenue Fund**

Printing

FY13 lapse period expenditures of 27.6% of total expenditures consisted of the purchase of paper and envelopes to restock inventory.

EDP

FY14 lapse period expenditures of 20.7% of total expenditures consisted of the purchase of software licenses, netbooks and network equipment related to the upgrade of the Comptroller's firewall.

FY13 lapse period expenditures of 22.8% of total expenditures consisted of the purchase of software licenses, computers, printers, projectors and network equipment.

Court Reporting Services

FY13 lapse period expenditures of 68.4% of total expenditures consisted of the purchase of workstations and postage reimbursement.

**Comptroller's Administrative Fund**

Lump Sum and Other Purposes

FY14 lapse period expenditures of 29.3% of total expenditures consisted of the lease payment for mail machines, payment for legal services, employee travel reimbursements, purchase of warrants, paper, envelopes and desktop computers with software and warranty.

**Social Security Administration Fund**

Refund Employer/Employee FICA Contributions

FY13 lapse period expenditures of 48.7% of total expenditures consisted of a refund payment to the Department of Human Services for Household employees who earned less than \$1,800 annually.

**STATE OF ILLINOIS**  
**OFFICE OF THE COMPTROLLER**  
**NONFISCAL OFFICER RESPONSIBILITIES**  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
**For the Year Ended June 30, 2014**  
**(Expressed in Thousands)**

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2014					
General:					
General Revenue	\$ -	\$ 20	\$ 20	\$ (20)	\$ -
Special Revenue:					
Comptroller's Audit Expense Revolving	1	-	1	(1)	-
Comptroller's Administrative	263	1,414	1,677	(1,416)	261
Agency:					
Social Security Administration	-	5	5	(5)	-
Total	<u>\$ 264</u>	<u>\$ 1,439</u>	<u>\$ 1,703</u>	<u>\$ (1,442)</u>	<u>\$ 261</u>

General Revenue: Accounts receivable, as of June 30, 2014, consisted of \$20 due from private resources, of which \$20 have been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2014, consisted of \$1 due from local governments, of which \$1 have been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2014, consisted of \$263 due from local governments, of which \$10 have been estimated to be uncollectible and receivables of \$1,414 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes, of which \$1,406 have been estimated to be uncollectible.

Social Security Administration: Accounts receivable, as of June 30, 2014, consisted of \$5 of the employee portion of Social Security Taxes, of which \$5 have been estimated to be uncollectible.

Note: Receivables are collected by the Office of the Comptroller. Delinquent accounts are referred to the Office of the Comptroller's offset system and private collections firms.

**STATE OF ILLINOIS**  
**OFFICE OF THE COMPTROLLER**  
**NONFISCAL OFFICER RESPONSIBILITIES**  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
**For the Year Ended June 30, 2013**  
**(Expressed in Thousands)**

<u>Fund Type/Fund</u>	<u>Inter- Governmental</u>	<u>Other</u>	<u>Total Receivables</u>	<u>Allowance for Uncollectibles</u>	<u>Total Net Receivables</u>
June 30, 2013					
General:					
General Revenue	\$ -	\$ 22	\$ 22	\$ (22)	\$ -
Special Revenue:					
Comptroller's Audit Expense Revolving	1	-	1	(1)	-
Comptroller's Administrative	-	951	951	(875)	76
Agency:					
Social Security Administration	-	5	5	(5)	-
Total	<u>\$ 1</u>	<u>\$ 978</u>	<u>\$ 979</u>	<u>\$ (903)</u>	<u>\$ 76</u>

General Revenue: Accounts receivable, as of June 30, 2013, consisted of \$22 due from private resources, of which \$22 have been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2013 consisted of \$1 due from local governments of which \$1 have been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2013, consisted of \$951 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes, of which \$875 have been estimated to be uncollectible.

Social Security Administration: Accounts receivable, as of June 30, 2013, consisted of \$5 of the employee portion of Social Security Taxes, of which \$5 have been estimated to be uncollectible.

Note: Receivables are collected by the Office of the Comptroller. Delinquent accounts are referred to the Office of the Comptroller's offset system and private collection firms.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)  
FISCAL YEARS 2013 and 2014**

**Office Functions**

The Office's "Non Fiscal Officer" functions, as set forth in the Illinois Compiled Statutes (ILCS), are as follows:

1. Obtain, review and compile Annual Financial Reports for local government units in Illinois, excluding school districts (35 ILCS 220/2-3). Establish advisory guidelines for units of local government as to systems of accountancy (15 ILCS 425/1-2).
2. Administration of the Illinois Cemetery Care Act and related acts (760 ILCS 100/1-24).
3. Administration and maintenance of certain non-appropriated trust funds (Various references).
4. Administration of the Kaskaskia Commons Permanent Fund (Various Senate Bills).
5. Process and disburse appropriations for the following (Various references):
  - Salaries, per diem payments and mileage reimbursements for members of the General Assembly; and
  - Salaries for elected and appointed State Officers.
  - Salaries for court reporters (705 ILCS 70/8 (e)).
  - Transcript fees for court reporters (705 ILCS 75/4).

**Budgeting**

Planning and budgeting of the Comptroller's Office begins at the Senior staff level. To begin the process, each year in late September the Director of Budget and Fiscal solicits budget information from the Chief of Staff and the two Assistant Comptrollers. The Assistant Comptrollers will obtain from Departmental Directors information on operational needs, initiatives and resource levels needed. Typically, the Departmental Director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year's budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year's budget, the Departmental Director will request input from his staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and Fiscal.

The Director of Budget and Fiscal in conjunction with the Chief of Staff, reviews each department's needs and prepares a recommendation report for amendments to various budget line items. The recommendations are sent to the Comptroller. After a preliminary meeting with appropriate staff to discuss the recommendations, the Director of Budget and Fiscal and the Chief of Staff meet with the Comptroller for a final review of the budget. Once the Comptroller has approved the Office's budget, it is presented to the Governor's Office of Management and Budget, which will include it in the State Budget Book.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)  
FISCAL YEARS 2013 and 2014**

**Budgeting** (Continued)

The Comptroller will present the Office's budget to the General Assembly. The final budget as approved by the General Assembly and signed into law by the Governor is returned to the Comptroller where the Director of Budget and Fiscal allocates the money actually appropriated to the Office for the year. This process is normally concluded in June.

The Directors are responsible for reporting potential budget issues to the Assistant Comptroller and / or the Director of Budget and Fiscal. The budget staff reviews all office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

**Strategic Long Range Plan**

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

- To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
- To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reducing the associated costs.
- To increase the efficiency of the Comptroller's various facilities in order to enhance the effectiveness of overall activities.
- To maintain a quality work force through the recruitment, selection and training process.

These goals are consistent with the Office's main mission i.e., to provide fiscal information for the purpose of promoting the integrity of public policy decisions, and to efficiently manage and report on the State's accounts.

Fiscal Year 13/14 Planned / Implemented

- 1) Continue implementation of Public Act 97-348 to move state vendors to the direct deposit of payments, including expansion of the Enhanced Vendor Remittance site.
- 2) Continue implementation of the Local Debt Recovery System to allow for state payments to be offset against debt for local units of government. Increase the number of online submissions of local government data by providing field training and additional outreach programs for local officials.
- 3) Work to expand The Ledger, a user-friendly one-stop-shop for financial information by adding all contracting information that details award and completion dates, amounts, scopes of service and names of any and all subcontractors.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)  
FISCAL YEARS 2013 and 2014**

**Strategic Long Range Plan** (Continued)

- 4) Continue implementation of the POWER (Providing Opportunities for Work through Education and Resources) Program which was created to expand the state's contractor network while helping our small and minority-owned businesses thrive. It teaches business owners about the Illinois certification and procurement process, provides counseling and guidance from leading executives, and alerts members of state contract opportunities.
- 5) Continue implementation of the State Reciprocal Program with the Federal government to allow for federal payments to be offset against state debt and state payments to be offset against federal debt.

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program. These mechanisms include formal guidelines for the review, coordination, and approval of activities and include participation by upper administration personnel.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)  
For the Fiscal Years Ended June 30, 2014, 2013 and 2012**

	<u>2014</u>	<u>2013</u>	<u>2012</u>
External Affairs	1	1	-
Federal Affairs	1	1	-
Minority & Small Business Dev.	1	2	1
PLACE (Cemetery Care and Burial Trust)	16	16	16
Communications	9	7	6
Comptroller/Administration	6	6	6
Government & Community Affairs	6	4	3
Local Gov. Debt	7	5	1
Human Resources	5	5	6
Internal Audit	3	3	2
Intergovernmental Affairs	2	2	3
Legal	5	5	6
Strategic Initiatives	2	1	1
Scheduling	1	1	1
Bonds Fiscal	6	8	9
Fiscal Policy/Information Tech.	1	1	1
Funds Management	5	5	5
Information Technology	33	37	38
Administrative Services	25	27	37
Budget/Fiscal	1	1	1
Budget/State Officers	3	2	1
Fiscal	3	4	6
Financial Reporting	5	5	6
Operations/Administration	2	2	2
Procurement	3	3	2
State Accounting	47	51	55
Systems Administration	5	6	6
Consumer Affairs	6	6	5
Legislative Affairs	1	2	2
Local Government	7	8	8
Programs	1	1	1
Public Affairs	6	2	-
<b>TOTAL</b>	<u><u>225</u></u>	<u><u>230</u></u>	<u><u>237</u></u>

**STATE OF ILLINOIS OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
EMERGENCY PURCHASES  
For the Fiscal Year Ended June 30, 2014  
(Not Examined)**

<u>Description</u>	<u>Amount</u>
Vendor: RR Donnelley Procurement of three month supply (750,000) of Commercial Warrants. The supply is needed to prevent or minimize serious disruption in State service prior to the bid being awarded.	\$ 18,031.80
Vendor: SunGard Availability Services Procurement of IT Disaster Recovery Services to insure the integrity of State records.	\$ 17,845.12

**STATE OF ILLINOIS OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
EMERGENCY PURCHASES  
For the Fiscal Year Ended June 30, 2013  
(Not Examined)**

<u>Description</u>	<u>Amount</u>
Vendor: Metmox, Inc. Professional service to add required functionality for the WEDGE 2.0 financial reporting system. This system is critical for the preparation of the State of Illinois Comprehensive Annual Financial Report (CAFR).	\$ 43,750.00

**STATE OF ILLINOIS OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
(NOT EXAMINED)**

The following data was extracted from information reported by the Office for inclusion in the Illinois Office of the Comptroller's Public Accountability Report.

(Appropriated Spending in Thousands)

<u>Reporting Programs</u>	<u>FY2013</u>		<u>FY 2014</u>	
	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Statewide Financial Management and Reporting	\$16,734.4	212	\$16,856.9	212
Pre-need Licensing and Compliance Enforcement	\$3,101.1	31	\$3,435.5	31
Local Government	\$1,346.0	14	\$1,489.1	14
<b><u>Non-Reporting Programs</u></b>				
Backlog	\$264,000.0	N/A	\$50,000.0	NA
Court Reporting Services	\$47,985.0	N/A	\$47,249.1	N/A
State Officers' Salaries	\$29,967.9	N/A	\$31,621.3	N/A
Administrative Fund	\$402.5	N/A	\$790.8	N/A
Merit Commission	\$57.3	N/A	\$61.1	N/A
Inspector General	\$22.1	N/A	\$20.1	N/A
State Lottery Expenses	\$50.3	N/A	\$50.3	N/A
<b>Agency Totals</b>	<b>\$363,666.6</b>	<b>257</b>	<b>\$151,574.2</b>	<b>257</b>

**Mission and Organization**

With the passage of the Illinois Constitution of 1970, the Comptroller became the State's Chief Fiscal Control Officer, responsible for the legal, efficient, and effective operation of state government's fiscal affairs. The Illinois Office of the Comptroller (Office) is charged with the responsibility to maintain the state's central fiscal accounts, order payments into the treasury, and issue warrants against any funds held by the Treasurer. The new Constitution directed the Comptroller to apply sound fiscal controls to all of the state's central fiscal accounts.

**STATE OF ILLINOIS OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
(NOT EXAMINED)**

To accomplish the legal mandates set forth in the Constitution and supporting statutes, the Office performs the key financial functions of statewide financial management and reporting. Additionally, the Office regulates pre-need licenses and purchases through the Pre-need Licensing and Compliance Enforcement (PLACE) program, and the Local Government Division collects and analyzes annual financial reports from over 8,000 units of local government.

Cash flow issues heavily influenced statewide financial management activities in fiscal year 2014. It appears that state government will have ongoing cash flow problems for fiscal year 2015 based on forecasts for the state's major revenue components. If cash flow difficulties continue, payments for everyday operations will continue to be delayed during the entire fiscal year.

During fiscal year 2014, the financial reporting program continued to produce award winning reports, receiving Certificates of Achievement for Excellence from the Government Finance Officers Association for the Comprehensive Annual Financial Report and the Popular Annual Financial Report. In addition, the Public Accountability Report collected detailed performance measures on hundreds of programs administered by Illinois state agencies.

Public inquiries to all areas of the Office continued at a high level during fiscal year 2014 due in part to cash flow issues and payees seeking information regarding the status of payments. Nearly 127,000 telephone inquiries were made to the Records Center where staff members were able to provide a response, on average, in less than one day, and approximately 21,600 inquiries, more comprehensive in nature, were received by the Expenditure Analysis and Review Section (EARS). These formal information inquiries are in addition to the approximately 2.2 million page views in fiscal year 2014 at the Comptroller's website ([illinoiscomptroller.com](http://illinoiscomptroller.com)) where visitors can access a variety of financial information and reports.

As part of the statutory responsibility of the Office, the Local Government Division annually produces the Fiscal Responsibility Report Card, which summarizes financial data received from approximately 5,200 units of local government. The edit and review process ensures that the financial data submitted on the Annual Financial Reports (AFRs) is of acceptable quality to produce the Fiscal Responsibility Report Card. The Comptroller Connect Internet Filing program, is utilized by local governments to digitally report their data. The Local Government Division provides governments with: hands-on AFR assistance; regional training workshops; a toll-free local government assistance hotline (averaging 3,200 calls annually), and Local Government Division email access (averaging 1,200 emails annually). Fiscal Responsibility Report Cards and Data Summaries are available for download on the Office website. Also available at the Office website, the warehouse displays all reports (AFRs, annual audits, and TIF reports) received from local governments. In fiscal year 2014, the Division achieved a compliance rate of 99.5%.

**STATE OF ILLINOIS OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
(NOT EXAMINED)**

During fiscal year 2014, the PLACE department enhanced procedures within the audit department to maintain the statutory level of compliance for financial reporting by the state's approximately 2,000 licensed funeral homes, cemeteries, crematories and pre-need contractors; achieved through increased communication, the use of technology, and a protocol that included regular contact and follow-up. As a result, 92% of Office licensees were in compliance with the statutory requirements to file with the Office. In order to ensure that consumer funds are being protected, audits of these financial reports are conducted on a recurring basis. The number of audits performed in 2014 was 504, with a goal for next year of 600.

In order to increase the audit performance, the department has developed a plan to enhance the audit procedures through technology and enhanced communication.

The salaries of all court reporters employed by the circuit courts are paid by the State of Illinois. This function was transferred to the Comptroller's Office in fiscal year 2006. In addition to salaries, fees are paid to court reporters for preparing and filing court transcripts. The General Assembly also appropriates funds to the Comptroller's Office to pay the salaries of state officers. This group includes the elected executive branch officers (Governor, Lieutenant Governor, Secretary of State, Attorney General, Comptroller, and Treasurer), members of the legislature, and various department directors and commission chairs and members.

**Office of the State Comptroller - Statewide Financial Management and Reporting**

**Mission Statement:** The mission of the statewide financial management program is to process and account for financial transactions for state government, payees and vendors in order to maintain a high degree of integrity over records and systems. In order to ensure public accountability, the government financial reporting program provides reliable, accessible and comprehensive financial information to the general public and others with a financial interest in the State of Illinois.

**Program Goals:**

**Objectives:**

- 1 To approve 97% of all problem-free non General Revenue Fund commercial transactions in 4 business days or less.
- 2 To maintain the number of certified vendors at or above 94% of the total vendor file by June 30, 2015.
- 3 To maintain at or above 98% the number of commercial vouchers submitted in a paperless format.
- 4 To maintain the number of agencies that participate in the Statewide Accounting Management System's (SAMS) on-line obligation program at or above 45 through June 30, 2015.
- 5 maintain at or above 87% the number of payroll Electronic Fund Transfers (EFT) by June 30, 2015.

**Funds: General Revenue Fund, Comptroller's Administrative Fund**

**Statutory Authority: 15 ILCS 405**

	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target /Projected</u>	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Target /Projected</u>
<b>Input Indicators</b>					
● Total expenditures - all sources (in thousands)	\$ 17,371.3	\$ 16,734.4	\$ 17,069.1	\$ 16,856.9	\$ 17,000.0
● Total expenditures - state appropriated funds (in thousands)	\$ 17,371.3	\$ 16,734.4	\$ 17,069.1	\$ 16,856.9	\$ 17,000.0
● Average monthly full-time equivalents	214.0	212.0	212.0	212.0	212.0
<b>Output Indicators</b>					
● Total payments processed	15,337,111	15,357,708	15,300,000	15,209,821	15,200,000
● Total commercial vouchers processed	5,463,863	5,256,805	5,200,000	5,112,074	5,200,000
● Total vendors on vendor file	695,992	869,469	875,000	1,031,464	875,000
● Vendors on vendor file that are certified	652,816	817,576	832,000	953,293	832,000
● Total number of intercepted payments - Local	65,743	122,442	140,000	238,781	24,000
● Total number of intercepted payments - State	190,074	184,996	185,000	182,323	185,000
● Paperless vouchers processed	5,208,922	4,909,140	5,000,000	4,719,605	4,800,000
● Inquiries received by Expenditure Analysis and Review Section (EARS)	23,828	24,281	25,000	21,596	18,000
● Number of agencies that participate in the SAMS on-line processing program	34.0	40.0	42.0	47.0	46.0
● Number of agencies that participate in the SAMS File Transfer Protocol Program	89.0	89.0	90.0	87.0	90.0
● Agencies participating in the PAR program	80.0	81.0	80.0	75.0	80.0
● Telephone inquiries received by the Records Center	131,495	130,256	131,000	126,925	127,000
● Number of EFT transactions - Payroll Direct	2,642,955	2,581,031	2,700,000	2,597,555	2,700,000
● Number of EFT transactions - Retirement	1,717,559	1,902,601	2,000,000	1,974,326	2,000,000
● Number of EFT transactions - Tax	2,347,138	2,674,807	2,800,000	2,885,337	2,800,000
● Number of EFT transactions - Commercial	1,829,243	2,648,198	3,000,000	3,358,165	3,400,000
<b>Outcome Indicators</b>					
● Percentage of non-GRF commercial vouchers processed in four calendar days or less	96.79%	93.66%	97%	95.89%	97%
● Percentage of certified vendors on vendor file	93.8%	94.03%	95.09%	92.42%	95%
● Dollar amount of intercepted payments - State (in millions)	\$ 42.0	\$ 50.9	N/A	\$ 47.8	N/A

● Dollar amount of intercepted payments - Local (in millions)	\$ 12.1	\$ 22.5	N/A	\$ 45.3	N/A
● Percentage of paperless commercial vouchers approved	97.66%	97.41%	98%	97.4%	98%
● Percentage of EFT transactions - Payroll Direct	85%	89.74%	90%	87.05%	90%
● Percentage of EFT transactions - Retirement	88.43%	89.25%	90%	90.43%	90%
● Percentage of EFT transactions - Tax	63.47%	66.88%	70%	69.53%	70%
● Percentage of EFT transactions - Commercial	33.48%	50.38%	55%	65.69%	67%
● Illinois CAFR received Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting	Yes	N/A	N/A	N/A	N/A
● Illinois PAFR received GFOA Certificate of Achievement for Outstanding Achievement in PAFR Reporting	Yes	N/A	N/A	N/A	N/A
<b><u>Efficiency/Cost-Effectiveness</u></b>					
● Inquiries per EARS staff	7,943	8,094	8,333	7,199	6,000
● Personal Service cost per EARS inquiry (in dollars)	\$ 7.58	\$ 8.52	\$ 7.64	\$ 9.52	\$ 10.79

**Office of the State Comptroller - Pre-need Licensing and Compliance Enforcement**

**Mission Statement:** To prevent fraud and ensure delivery of contracted services for consumers. The Pre-need Licensing and Compliance Enforcement Division (PLACE) licenses, regulates and audits the trust funds of non-exempt cemeteries and funeral homes. PLACE also licenses, regulates and audits crematories to assure statutorily required operations.

**Program Goals:**

- Objectives:**
- 1 To provide regulation of pre-need licenses and purchases through continuous correspondence
  - 2 To ensure proper compliance within the electronic filing process of the annual reports.
    - <sup>a</sup>By June 2015, 100% of licensees required to electronically file would be in compliance.
    - <sup>b</sup>PLACE will continue to provide training of the electronic filing program for all licensees, as well as internal staff.
  - 3 To ensure the consistent, regular and open exchange of information among and between field auditors and office staff through timely submission of work papers.
    - <sup>a</sup>By January 1, 2015, PLACE auditors will be enabled with new and enhanced technology to increase efficiency in the auditing process.

**Funds: General Revenue Fund, Cemetery Consumer Protection Fund**

**Statutory Authority: 225 ILCS 45, 760 ILCS 100**

	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target /Projected</u>	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Target /Projected</u>
<b><u>Input Indicators</u></b>					
● Total expenditures - all sources (in thousands)	\$ 3,082.0	\$ 3,101.1	\$ 3,163.1	\$ 3,435.5	\$ 3,500.0
● Total expenditures - state appropriated funds (in thousands)	\$ 3,082.0	\$ 3,101.1	\$ 3,163.1	\$ 3,435.5	\$ 3,500.0
● Average monthly full-time equivalents	29.0	31.0	31.0	31.0	31.0
<b><u>Output Indicators</u></b>					
● Total licenses issued	22.0	36.0	40.0	61.0	40.0
● Total audits conducted	620.0	590.0	700.0	504.0	602.0
● Total number of licensees	1,970	1,971	2,011	2,032	2,011
● Total number of licensees meeting annual reporting requirements	1,837	1,841	2,011	1,871	2,042
<b><u>Outcome Indicators</u></b>					
● Percentage of total licensees complying with annual reporting requirements	93%	93%	100%	92%	100%
● Late filing fees received from licensees (in thousands)	\$ 29.0	\$ 165.0	\$ 180.0	\$ 29.0	\$ 35.0
<b><u>Efficiency/Cost-Effectiveness</u></b>					
● Consumer hotline inquiries	600.0	615.0	675.0	505.0	450.0
● Audits per auditor	62.0	59.0	100.0	72.0	86.0

**Office of the State Comptroller - Local Government**

**Mission Statement:** The Local Government Division provides efficiency, transparency and accountability to the financial reporting process for local governments while assisting governments in fulfilling their mandated fiscal responsibilities to taxpayers.

**Program Goals:**  
**Objectives:**

- 1 To ensure that local governments comply with statutory financial reporting requirements.
  - <sup>a</sup>To increase the compliance rate of local governments filing Annual Financial Reports (AFR) to 100%.
  - <sup>b</sup>To provide the Comptroller Connect Internet Filing program, which allows local governments to submit their AFRs 24 hours a day and to increase users to 99%.
- 2 To assess the financial health of local governments.
  - <sup>a</sup>To collect and analyze AFRs.
  - <sup>b</sup>To produce the Fiscal Responsibility Report Card.
- 3 To provide taxpayers with useful fiscal information regarding local governments.
  - <sup>a</sup>To make all reports available for public inspection on the Comptroller's WAREHOUSE landing page.

	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Target /Projected</u>	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Target /Projected</u>
<b><u>Input Indicators</u></b>					
● Total expenditures - all sources (in thousands)	\$ 1,416.8	\$ 1,346.0	\$ 1,372.9	\$ 1,489.1	\$ 1,500.0
● Total expenditures - state appropriated funds (in thousands)	\$ 1,416.8	\$ 1,346.0	\$ 1,372.9	\$ 1,489.1	\$ 1,500.0
● Average monthly full-time equivalents	14.0	14.0	14.0	14.0	14.0
<b><u>Output Indicators</u></b>					
● Inquiries to local government help desk	4,549	4,321	4,200	3,200	3,000
<b><u>Outcome Indicators</u></b>					
● Percentage of local governments complying with AFR requirements	92.1%	97.5%	98.5%	99.5%	99.8%
● Percentage of local governments using the Comptroller Connect Internet Filing Program	96.4%	99%	99%	99.5%	99.8%
● Inquiries to Local Government email	753.0	713.0	750.0	1,200	1,350