

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

**For the Two Years Ended June 30, 2018**

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



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**WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING**

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018**

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**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018**

AGENCY OFFICIALS

Comptroller (December 5, 2016 to present)	Susana A. Mendoza
Comptroller (through December 4, 2016)	Leslie Geissler Munger
Assistant Comptroller - Operations and Information Technology (February 1, 2019 to present)	Ellen Andres
Assistant Comptroller – Operations and Information Technology (through January 31, 2019)	Marvin Becker
Assistant Comptroller - Fiscal Policy and Budget (December 5, 2016 to present)	Kevin Schoeben
Assistant Comptroller - Fiscal Policy and Budget (through December 2, 2016)	Joshua Potts
Legal Counsel (December 5, 2016 to present)	John Gay
Chief Legal Counsel (through December 2, 2016)	Alissa Camp
Director of Internal Audit (October 16, 2017 to present)	Gary Shadid
Director of Internal Audit (through June 15, 2017)	Tracy Allen

Agency offices are located at:

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

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

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



OFFICE OF THE COMPTROLLER  
STATE OF ILLINOIS

Susana A. Mendoza  
COMPTROLLER

**MANAGEMENT ASSERTION LETTER**

May 30, 2019

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

- 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.

Yours truly,

State of Illinois Office of the Comptroller – Nonfiscal Officer Responsibilities

**Signature on File**

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Susana A. Mendoza, Comptroller

**Signature on File**

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Ellen Andres, Assistant Comptroller,  
Operations and Information Technology

**Signature on File**

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John Gay, Legal Counsel

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018**

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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	2
Repeated findings	0	0
Prior recommendations implemented or not repeated	2	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>
		No matters were reported.	

**PRIOR FINDINGS NOT REPEATED**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
A	9	Inadequate Controls over Property and Equipment	Noncompliance and significant deficiency
B	9	Payments to Employees in Excess of Authorized Amounts	Noncompliance and significant deficiency

## EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on April 11, 2019. Attending were:

**Office of the Comptroller:**

Ellen Andres	Assistant Comptroller - Operations and Information Technology
Gary Shadid	Chief Internal Auditor
Kevin Schoeben	Assistant Comptroller
Rick Cornell	Advisor

**Office of the Auditor General:**

Peggy Hartson	Audit Manager
Joseph Gudgel	Information Technology Audit Manager

**CliftonLarsonAllen LLP:**

Mike Hillary	Principal
Paul King	In-charge

The responses to the recommendations were provided by Gary Shadid in an email dated April 25, 2019.



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

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, 2018. 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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois Office of the Comptroller - Nonfiscal Officer Responsibilities complied with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Office of the 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, 2018.

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

### **Internal Control**

Management of the State of Illinois Office of the 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.

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

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

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2018 and June 30, 2017 in Schedules 1 through 7 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 7. However, we do not express an opinion on the accompanying supplementary information.

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

**Signature on File**

Peoria, Illinois  
May 30, 2019

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
PRIOR FINDINGS NOT REPEATED  
For the Two Years Ended June 30, 2018**

**A. FINDING - *Inadequate Controls over Property and Equipment***

The Illinois Office of the Comptroller (Office) did not exercise adequate controls over its property and equipment. (Finding Code No. 2016-001)

Status: Not Repeated

During the current examination, our sample testing showed the Office exercised controls over its property and equipment.

**B. FINDING – *Payments to Employees in Excess of Authorized Amounts***

The Illinois Office of the Comptroller (Office) made payments to employees in excess of the amount authorized by its written policies, personnel rules, and State statute. (Finding Code No. 2016-002)

Status: Not Repeated

During the current examination, our testing showed the Office did not make payments to employees in excess of the amount authorized by its written policies, personnel rules, and State statute.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
CURRENT STATUS OF MANAGEMENT AUDIT RECOMMENDATIONS  
For the Two Years Ended June 30, 2018**

As part of the compliance examination of the Office of the Comptroller (Office) for the two years ended June 30, 2018, 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 fourth 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 completed the rewrite of the WEDGE and CAFR system in January of 2012. Since then, the Office has further enhanced the current features of the WEDGE and CAFR system by converting manual forms to the web-based system.

The Office continues to work with the Governor's Office, the Auditor General's Office 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: Implemented

The 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 will continue to provide technical advice in any efforts made to reduce the complexity of the State's fund structure.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- 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 Remitted to the State Comptroller
- Schedule of State Officers' Salaries

- Analysis of Operations (Not Examined):

- Office Functions and Planning Program (Not Examined)
- Analysis of Significant Variations in Expenditures (Not Examined)
- Analysis of Significant Variations in Receipts (Not Examined)
- Analysis of Significant Lapse Period Spending (Not Examined)
- Analysis of Accounts Receivable (Not Examined)
- Budget Impasse Disclosures (Not Examined)
- Alternative Financing in Lieu of Appropriations and Programs to  
Address Untimely Payments to Vendors (Not Examined)
- Interest Costs on Fiscal Year 2017 Invoices (Not Examined)
- Average Number of Employees (Not Examined)
- 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, 2018 and June 30, 2017 in Schedules 1 through 7. 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  
Expenditure Authority for Fiscal Year 2018  
For the Sixteen Months Ended October 31, 2018

Public Act 100-0021  Fund / Description	Appropriations (Net of Transfers)	Expenditures			Balances Lapsed October 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund-001</b>					
<b>Operations</b>					
Lump Sum and Other Purposes	\$ 21,636,700	\$ 18,132,740	\$ 2,084,387	\$ 20,217,127	\$ 1,419,573
<b>State Officer Salaries and Other</b>					
Salaries, Members of House of Representatives	8,021,700	8,021,607	-	8,021,607	93
Salaries, Members of Senate	4,008,000	4,007,977	-	4,007,977	23
Salaries, Leadership	2,455,900	1,767,950	-	1,767,950	687,950
Per Diem, Senate	400,000	334,110	-	334,110	65,890
Per Diem, House of Representatives	800,000	667,554	-	667,554	132,446
Salaries, Auditor General	395,500	163,241	-	163,241	232,259
Salaries, Elected Officers, Executive Branch	897,800	720,089	-	720,089	177,711
Salaries, Appointed Officers, Executive Branch	10,242,100	9,353,267	-	9,353,267	888,833
Salaries, Executive Inspector Generals	579,400	545,182	-	545,182	34,218
Social Security	1,075,200	1,074,700	357	1,075,057	143
Mileage, General Assembly	450,000	410,675	-	410,675	39,325
Contingencies	1,264,527	-	-	-	1,264,527
<b>Total General Revenue Fund</b>	<b>\$ 52,226,827</b>	<b>\$ 45,199,092</b>	<b>\$ 2,084,744</b>	<b>\$ 47,283,836</b>	<b>\$ 4,942,991</b>
<b>Road Fund (0011)</b>					
Salaries, Transportation Secretary and Asst. Secretary	\$ 278,100	\$ 214,097	\$ -	\$ 214,097	\$ 64,003
Retirement Contributions	150,200	112,629	-	112,629	37,571
Social Security	19,900	14,899	-	14,899	5,001
Group Insurance	48,000	15,957	-	15,957	32,043
<b>Total Road Fund</b>	<b>\$ 496,200</b>	<b>\$ 357,582</b>	<b>\$ -</b>	<b>\$ 357,582</b>	<b>\$ 138,618</b>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2018  
For the Sixteen Months Ended October 31, 2018

Public Act 100-0021	Expenditures				
	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
Fund / Description					
<b><u>Fire Prevention Fund (0047)</u></b>					
Salary, State Fire Marshall	\$ 115,700	\$ 115,613	\$ -	\$ 115,613	\$ 87
Retirement Contributions	62,500	59,532	-	59,532	2,968
Social Security	8,900	8,887	-	8,887	13
Group Insurance	24,000	-	-	-	24,000
<b>Total Fire Prevention Fund</b>	<b>\$ 211,100</b>	<b>\$ 184,032</b>	<b>\$ -</b>	<b>\$ 184,032</b>	<b>\$ 27,068</b>
<b><u>Title III Social Security &amp; Employment Service Fund (0052)</u></b>					
Salaries, Director And Board of Review	\$ 217,400	\$ 217,339	\$ -	\$ 217,339	\$ 61
Retirement Contributions	117,400	74,014	-	74,014	43,386
Social Security	15,700	15,684	-	15,684	16
Group Insurance	26,691	26,691	-	26,691	-
<b>Total Social Security Fund</b>	<b>\$ 377,191</b>	<b>\$ 333,728</b>	<b>\$ -</b>	<b>\$ 333,728</b>	<b>\$ 43,463</b>
<b><u>Radiation Protection Fund (0067)</u></b>					
Salary, Emergency Management Assistant Director	\$ 115,700	\$ -	\$ -	\$ -	\$ 115,700
Retirement Contributions	62,500	-	-	-	62,500
Social Security	8,900	-	-	-	8,900
Group Insurance	24,000	-	-	-	24,000
<b>Total Radiation Protection Fund</b>	<b>\$ 211,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,100</b>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2018  
For the Sixteen Months Ended October 31, 2018

Public Act 100-0021	Fund / Description	Expenditures				Balances Lapsed October 31
		Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	
<b><u>Weights &amp; Measures Fund (0163)</u></b>						
	Salaries, Agriculture Director and Assistant Director	\$ 246,500	\$ 189,825	\$ -	\$ 189,825	\$ 56,675
	Retirement Contributions	133,100	100,303	-	100,303	32,797
	Social Security	18,500	13,967	-	13,967	4,533
	Group Insurance	48,000	37,907	-	37,907	10,093
	<b>Total Weights &amp; Measures Fund</b>	<b>\$ 446,100</b>	<b>\$ 342,002</b>	<b>\$ -</b>	<b>\$ 342,002</b>	<b>\$ 104,098</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	202,500	192,347	-	192,347	10,153
	Social Security	28,200	27,648	-	27,648	552
	Group Insurance	72,000	52,640	-	52,640	19,360
	<b>Total Professions Indirect Cost Fund</b>	<b>\$ 677,600</b>	<b>\$ 647,419</b>	<b>\$ -</b>	<b>\$ 647,419</b>	<b>\$ 30,181</b>
<b><u>DCFS Children's Services Fund (0220)</u></b>						
	Salaries, DCFS Director and Assistant Director	\$ 150,300	\$ 150,228	\$ -	\$ 150,228	\$ 72
	Retirement Contributions	81,200	-	-	-	81,200
	Social Security	11,500	11,492	-	11,492	8
	Group Insurance	24,000	-	-	-	24,000
	<b>Total DCFS Children's Services Fund</b>	<b>\$ 267,000</b>	<b>\$ 161,720</b>	<b>\$ -</b>	<b>\$ 161,720</b>	<b>\$ 105,280</b>
<b><u>Technology Management Revolving Fund (0304)</u></b>						
	Salaries, IDOT Secretary	\$ 150,300	\$ 124,195	\$ -	\$ 124,195	\$ 26,105
	Retirement Contributions	81,200	63,089	-	63,089	18,111
	Social Security	11,500	8,918	-	8,918	2,582
	Group Insurance	24,000	19,075	-	19,075	4,925
	<b>Total Technology Management Revolving Fund</b>	<b>\$ 267,000</b>	<b>\$ 215,277</b>	<b>\$ -</b>	<b>\$ 215,277</b>	<b>\$ 51,723</b>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2018  
For the Sixteen Months Ended October 31, 2018

Public Act 100-0021  Fund / Description	Expenditures				
	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
<b><u>IL Power Agency Operations Fund (0425)</u></b>					
Salary, IL Power Agency Director	\$ 103,800	\$ 103,800	\$ -	\$ 103,800	\$ -
Retirement Contributions	56,100	53,230	-	53,230	2,870
Social Security	8,000	7,325	-	7,325	675
Group Insurance	26,691	26,691	-	26,691	-
<b>Total IL Power Agency Operations Fund</b>	<b>\$ 194,591</b>	<b>\$ 191,046</b>	<b>\$ -</b>	<b>\$ 191,046</b>	<b>\$ 3,545</b>
<b><u>IL Workers' Compensation Commission Fund (0534)</u></b>					
Salaries, Worker's Compensation Comm. Board	\$ 1,203,900	\$ 1,203,791	\$ -	\$ 1,203,791	\$ 109
Retirement Contributions	650,300	620,331	-	620,331	29,969
Social Security	92,100	89,348	-	89,348	2,752
Group Insurance	240,000	214,877	-	214,877	25,123
<b>Total IL Workers' Compensation Comm Fund</b>	<b>\$ 2,186,300</b>	<b>\$ 2,128,347</b>	<b>\$ -</b>	<b>\$ 2,128,347</b>	<b>\$ 57,953</b>
<b><u>Comptroller's Administrative Fund (0543)</u></b>					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 350,658	\$ 71,593	\$ 422,251	\$ 1,077,749
<b><u>Horse Racing Fund (0632)</u></b>					
Salaries, Racing Board	\$ 137,800	\$ 19,200	\$ 2,100	\$ 21,300	\$ 116,500
Retirement Contributions	74,500	2,188	-	2,188	72,312
Social Security	10,600	1,469	161	1,630	8,970
<b>Total Horse Racing Fund</b>	<b>\$ 222,900</b>	<b>\$ 22,857</b>	<b>\$ 2,261</b>	<b>\$ 25,118</b>	<b>\$ 197,782</b>
<b><u>State Lottery Fund (0711)</u></b>					
Salary, State Lottery Superintendent	\$ 142,000	\$ 142,000	\$ -	\$ 142,000	\$ -
Retirement Contributions	76,700	72,995	-	72,995	3,705
Social Security	10,000	9,915	-	9,915	85
Group Insurance	24,000	20,329	-	20,329	3,671
Expenses with State Lottery	50,300	50,300	-	50,300	-
<b>Total State Lottery Fund</b>	<b>\$ 303,000</b>	<b>\$ 295,539</b>	<b>\$ -</b>	<b>\$ 295,539</b>	<b>\$ 7,461</b>

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Public Act 100-0021  Fund / Description	Expenditures				
	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
<b><u>Bank &amp; Trust Company Fund (0795)</u></b>					
Salary, Director	\$ 136,300	\$ 136,217	\$ -	\$ 136,217	\$ 83
Retirement Contributions	73,600	69,877	-	69,877	3,723
Social Security	9,900	9,672	-	9,672	228
Group Insurance	26,691	26,691	-	26,691	-
<b>Total Bank &amp; Trust Company Fund</b>	<b>\$ 246,491</b>	<b>\$ 242,457</b>	<b>\$ -</b>	<b>\$ 242,457</b>	<b>\$ 4,034</b>
<b><u>Nuclear Safety Emergency Preparedness Fund (0796)</u></b>					
Salary, Emergency Management Director	\$ 129,000	\$ 89,685	\$ -	\$ 89,685	\$ 39,315
Retirement Contributions	69,700	45,600	-	45,600	24,100
Social Security	9,800	6,575	-	6,575	3,225
Group Insurance	24,000	11,121	-	11,121	12,879
<b>Total Nuclear Safety Emergency Fund</b>	<b>\$ 232,500</b>	<b>\$ 152,981</b>	<b>\$ -</b>	<b>\$ 152,981</b>	<b>\$ 79,519</b>
<b><u>Personal Property Replacement Tax Fund (0802)</u></b>					
Lump Sum and Other Purposes	\$ 85,829,700	\$ 81,153,646	\$ 3,598,602	\$ 84,752,248	\$ 1,077,452
<b><u>Real Estate License Administration Fund (0850)</u></b>					
Salary, Real Estate Director	\$ 124,100	\$ 124,090	\$ -	\$ 124,090	\$ 10
Retirement Contributions	67,100	63,611	-	63,611	3,489
Social Security	9,500	9,273	-	9,273	227
Group Insurance	24,000	16,753	-	16,753	7,247
<b>Total Real Estate License Fund</b>	<b>\$ 224,700</b>	<b>\$ 213,727</b>	<b>\$ -</b>	<b>\$ 213,727</b>	<b>\$ 10,973</b>

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Public Act 100-0021 Fund / Description	Appropriations (Net of Transfers)	Expenditures			Balances Lapsed October 31
		Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	
<b>Insurance Producer Administrative Fund (0922)</b>					
Salary, Insurance Director	\$ 135,100	\$ 135,081	\$ -	\$ 135,081	\$ 19
Retirement Contributions	73,000	69,254	-	69,254	3,746
Social Security	9,900	9,714	-	9,714	186
Group Insurance	24,000	15,260	-	15,260	8,740
<b>Total Insurance Producer Admin Fund</b>	<b>\$ 242,000</b>	<b>\$ 229,309</b>	<b>\$ -</b>	<b>\$ 229,309</b>	<b>\$ 12,691</b>
<b>Park and Conservation Fund (0962)</b>					
Salaries, Natural Resources Director and Asst Dir.	\$ 257,900	\$ 168,849	\$ 10,380	\$ 179,229	\$ 78,671
Retirement Contributions	139,300	85,740	4,914	90,654	48,646
Social Security	19,400	12,558	794	13,352	6,048
Group Insurance	48,000	298	-	298	47,702
<b>Total Park and Conservation Fund</b>	<b>\$ 464,600</b>	<b>\$ 267,445</b>	<b>\$ 16,088</b>	<b>\$ 283,533</b>	<b>\$ 181,067</b>
<b>Total All Appropriations</b>	<b>\$ 146,826,900</b>	<b>\$ 132,688,864</b>	<b>\$ 5,773,288</b>	<b>\$ 138,462,152</b>	<b>\$ 8,364,748</b>
<b>NON-APPROPRIATED FUNDS</b>					
<b>Cemetery Consumer Protection Fund (0096)</b>					
Claims		\$ 23,836	\$ 34,954	\$ 58,790	
<b>Comptroller's Audit Expense Revolving Fund (0112)</b>					
Audits & Reports		\$ -	\$ -	\$ -	
<b>Direct Deposit Administration Fund (0200)</b>					
Convert Returns to Warrants		\$ 21,473,807	\$ -	\$ 21,473,807	

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Public Act 100-0021	Fund / Description	Appropriations (Net of Transfers)	Expenditures			Balances Lapsed October 31
			Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	
	<b><u>Social Security Administration Fund (0204)</u></b>					
	Refund Employee/Employer		\$ 505,965	\$ -	\$ 505,965	
	<b><u>Kanerva vs. State Trust (0234)</u></b>					
	Court Ordered Payment		\$ -	\$ -	\$ -	
	<b><u>Kaskaskia Commons Permanent Fund (0441)</u></b>					
	Payment Drainage & Levy District		\$ 16,940	\$ -	\$ 16,940	
	<b><u>Warrant Escheat Fund (0485)</u></b>					
	Replacement Warrants-Original		\$ 3,644,495	\$ -	\$ 3,644,495	
	<b><u>State Offset Claims Fund (0658)</u></b>					
	Payment to Claimant Agency		\$ 98,684,162	\$ -	\$ 98,684,162	
	<b><u>Comptroller Debt Recovery Fund (0722)</u></b>					
	Payment to Local Entities		\$ 45,430,103	\$ -	\$ 45,430,103	
	<b><u>Pre-Need Funeral Consumer Protection Fund (0805)</u></b>					
	Restitution to Purchaser		\$ 42,026	\$ -	\$ 42,026	
	<b>Total All Non-Appropriated Funds</b>		\$ 169,821,334	\$ 34,954	\$ 169,856,288	
	<b>TOTAL ALL FUNDS</b>		\$ 302,510,198	\$ 5,808,242	\$ 308,318,440	

Note 1: 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.

Note 2 : Approximate lapse period expenditures do not include interest payments approved for payment by the Office and submitted to the State Comptroller after October 31, 2018.

Note 3 : Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Office to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 54 includes information from Office management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Office submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

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Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
Fund / Description					
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund-001</b>					
<b>Operations</b>					
Lump Sum and Other Purposes	\$ -	\$ 17,439,384	\$ 89,494	\$ 17,528,878	\$ -
<b>State Officer Salaries and Other</b>					
Salaries, Appointed Officers, Executive Branch	-	9,086,319	3,281	9,089,600	-
Salaries, Executive Inspector Generals	-	545,765	-	545,765	-
Social Security	-	698,875	-	698,875	-
Salaries, Members of House of Representatives	8,021,700	8,021,607	-	8,021,607	93
Salaries, Members of Senate	4,008,800	4,008,764	-	4,008,764	36
Salaries, Leadership	2,138,800	1,691,935	-	1,691,935	446,865
Per Diem, Senate	400,000	-	384,837	384,837	15,163
Per Diem, House of Representatives	800,000	-	783,549	783,549	16,451
Salaries, Auditor General	272,300	159,883	-	159,883	112,417
Salaries, Elected Officers, Executive Branch	897,800	720,677	-	720,677	177,123
Social Security	350,500	334,696	251	334,947	15,553
Mileage, General Assembly	450,000	-	393,824	393,824	56,176
<b>Court Reporting Services</b>					
Salaries, Court Reporting Services	22,528,400	20,615,987	1,874,790	22,490,777	37,623
Social Security, Court Reporting Services	1,724,800	1,511,719	144,883	1,656,602	68,198
Contractual Services, Court Reporting Services	4,046,700	2,829,862	218,421	3,048,283	998,417
Travel, Court Reporting Services	167,900	89,641	17,813	107,454	60,446
Commodities, Court Reporting Services	1,000	35	-	35	965
Equipment, Court Reporting Services	5,000	-	-	-	5,000
Telecommunications, Court Reporting Services	2,000	1,192	237	1,429	571
Court Reporting Support	750,000	750,000	-	750,000	-
<b>Total General Revenue Fund</b>	<b>\$ 46,565,700</b>	<b>\$ 68,506,341</b>	<b>\$ 3,911,380</b>	<b>\$ 72,417,721</b>	<b>\$ 2,011,097</b>

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Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures					Balances Lapsed September 30
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30		
Fund / Description						
<b>Road Fund (0011)</b>						
Salaries, Transportation Secretary and Asst. Secretary	\$ -	\$ 277,967	\$ -	\$ 277,967	\$ -	-
Retirement Contributions	-	124,107	-	124,107	-	-
Social Security	-	18,679	-	18,679	-	-
Group Insurance	-	16,808	-	16,808	-	-
<b>Total Road Fund</b>	<b>\$ -</b>	<b>\$ 437,561</b>	<b>\$ -</b>	<b>\$ 437,561</b>	<b>\$ -</b>	<b>-</b>
<b>Fire Prevention Fund (0047)</b>						
Salary, State Fire Marshall	\$ -	\$ 115,613	\$ -	\$ 115,613	\$ -	-
Retirement Contributions	-	51,526	-	51,526	-	-
Social Security	-	8,844	-	8,844	-	-
Group Insurance	-	-	-	-	-	-
<b>Total Fire Prevention Fund</b>	<b>\$ -</b>	<b>\$ 175,983</b>	<b>\$ -</b>	<b>\$ 175,983</b>	<b>\$ -</b>	<b>-</b>
<b>Title III Social Security &amp; Employment Service Fund (0052)</b>						
Salaries, Director And Board of Review	\$ -	\$ 214,229	\$ -	\$ 214,229	\$ -	-
Retirement Contributions	-	63,940	-	63,940	-	-
Social Security	-	14,888	-	14,888	-	-
Group Insurance	-	29,631	-	29,631	-	-
<b>Total Social Security Fund</b>	<b>\$ -</b>	<b>\$ 322,688</b>	<b>\$ -</b>	<b>\$ 322,688</b>	<b>\$ -</b>	<b>-</b>
<b>Radiation Protection Fund (0067)</b>						
Salary, Emergency Management Assistant Director	\$ -	\$ 48,172	\$ -	\$ 48,172	\$ -	-
Retirement Contributions	-	21,655	-	21,655	-	-
Social Security	-	3,717	-	3,717	-	-
Group Insurance	-	123	-	123	-	-
<b>Total Radiation Protection Fund</b>	<b>\$ -</b>	<b>\$ 73,667</b>	<b>\$ -</b>	<b>\$ 73,667</b>	<b>\$ -</b>	<b>-</b>

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Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
Fund / Description					
<b><u>Coal Mining Regulatory Fund (0147)</u></b>					
Salaries, Members of State Mining Boards	\$ -	\$ 50,457	\$ 778	\$ 51,235	\$ -
Retirement Contributions	-	-	-	-	-
Social Security	-	3,860	59	3,919	-
Group Insurance	-	-	-	-	-
<b>Total Coal Mining Regulatory Fund</b>	<b>\$ -</b>	<b>\$ 54,317</b>	<b>\$ 837</b>	<b>\$ 55,154</b>	<b>\$ -</b>
<b><u>Weights &amp; Measures Fund (0163)</u></b>					
Salaries, Agriculture Director and Assistant Director	\$ -	\$ 185,358	\$ -	\$ 185,358	\$ -
Retirement Contributions	-	83,818	-	83,818	-
Social Security	-	13,149	-	13,149	-
Group Insurance	-	36,536	-	36,536	-
<b>Total Weights &amp; Measures Fund</b>	<b>\$ -</b>	<b>\$ 318,861</b>	<b>\$ -</b>	<b>\$ 318,861</b>	<b>\$ -</b>
<b><u>Professions Indirect Cost Fund (0218)</u></b>					
Salaries, Professional Reg. Secretary and Directors	\$ -	\$ 362,601	\$ -	\$ 362,601	\$ -
Retirement Contributions	-	161,876	-	161,876	-
Social Security	-	26,026	-	26,026	-
Group Insurance	-	60,625	-	60,625	-
<b>Total Professions Indirect Cost Fund</b>	<b>\$ -</b>	<b>\$ 611,128</b>	<b>\$ -</b>	<b>\$ 611,128</b>	<b>\$ -</b>
<b><u>DCFS Children's Services Fund (0220)</u></b>					
Salaries, DCFS Director and Assistant Director	\$ -	\$ 148,410	\$ 2,058	\$ 150,468	\$ -
Retirement Contributions	-	66,151	917	67,068	-
Social Security	-	9,368	157	9,525	-
Group Insurance	-	1,304	-	1,304	-
<b>Total DCFS Children's Services Fund</b>	<b>\$ -</b>	<b>\$ 225,233</b>	<b>\$ 3,132</b>	<b>\$ 228,365</b>	<b>\$ -</b>

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Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
Fund / Description					
<b><u>IL Power Agency Operations Fund (0425)</u></b>					
Salary, IL Power Agency Director	\$ -	\$ 103,800	\$ -	\$ 103,800	\$ -
Retirement Contributions	-	46,305	-	46,305	-
Social Security	-	7,338	-	7,338	-
Group Insurance	-	29,631	-	29,631	-
<b>Total IL Power Agency Operations Fund</b>	<b>\$ -</b>	<b>\$ 187,074</b>	<b>\$ -</b>	<b>\$ 187,074</b>	<b>\$ -</b>
<b><u>IL Workers' Compensation Commission Fund (0534)</u></b>					
Salaries, Worker's Compensation Comm. Board	\$ -	\$ 1,204,174	\$ -	\$ 1,204,174	\$ -
Retirement Contributions	-	539,779	-	539,779	-
Social Security	-	89,173	-	89,173	-
Group Insurance	-	223,041	-	223,041	-
<b>Total IL Workers' Compensation Comm Fund</b>	<b>\$ -</b>	<b>\$ 2,056,167</b>	<b>\$ -</b>	<b>\$ 2,056,167</b>	<b>\$ -</b>
<b><u>Comptroller's Administrative Fund (0543)</u></b>					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 477,123	\$ 8,568	\$ 485,691	\$ 1,014,309
<b><u>Horse Racing Fund (0632)</u></b>					
Salaries, Racing Board	\$ -	\$ 14,700	\$ 5,100	\$ 19,800	\$ -
Retirement Contributions	-	2,005	535	2,540	-
Social Security	-	1,125	390	1,515	-
<b>Total Horse Racing Fund</b>	<b>\$ -</b>	<b>\$ 17,830</b>	<b>\$ 6,025</b>	<b>\$ 23,855</b>	<b>\$ -</b>
<b><u>Budget Stabilization Fund (0686)</u></b>					
Lump Sum and Other Purposes	\$ 1,000,000	\$ 781,517	\$ 149,021	\$ 930,538	\$ 69,462

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Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
Fund / Description					
<b><u>State Lottery Fund (0711)</u></b>					
Salary, State Lottery Superintendent	\$ -	\$ 97,779	\$ -	\$ 97,779	\$ -
Retirement Contributions	-	48,979	-	48,979	-
Social Security	-	8,192	-	8,192	-
Group Insurance	-	12,717	-	12,717	-
Expenses with State Lottery	50,300	50,300	-	50,300	-
<b>Total State Lottery Fund</b>	<b>\$ 50,300</b>	<b>\$ 217,967</b>	<b>\$ -</b>	<b>\$ 217,967</b>	<b>\$ -</b>
<b><u>Bank &amp; Trust Company Fund (0795)</u></b>					
Salary, Director	\$ -	\$ 136,217	\$ -	\$ 136,217	\$ -
Retirement Contributions	-	60,786	-	60,786	-
Social Security	-	10,081	-	10,081	-
Group Insurance	-	29,631	-	29,631	-
<b>Total Bank &amp; Trust Company Fund</b>	<b>\$ -</b>	<b>\$ 236,715</b>	<b>\$ -</b>	<b>\$ 236,715</b>	<b>\$ -</b>
<b><u>Nuclear Safety Emergency Preparedness Fund (0796)</u></b>					
Salary, Emergency Management Director	\$ -	\$ 128,920	\$ -	\$ 128,920	\$ -
Retirement Contributions	-	57,488	-	57,488	-
Social Security	-	9,077	-	9,077	-
Group Insurance	-	29,631	-	29,631	-
<b>Total Nuclear Safety Emergency Fund</b>	<b>\$ -</b>	<b>\$ 225,116</b>	<b>\$ -</b>	<b>\$ 225,116</b>	<b>\$ -</b>
<b><u>Personal Property Replacement Tax Fund (0802)</u></b>					
Lump Sum and Other Purposes	\$ 34,114,300	\$ 34,107,739	\$ 150	\$ 34,107,889	\$ 6,411
<b><u>Insurance Producer Administrative Fund (0922)</u></b>					
Salary, Insurance Director	\$ -	\$ 135,297	\$ -	\$ 135,297	\$ -
Retirement Contributions	-	60,434	-	60,434	-
Social Security	-	9,092	-	9,092	-
Group Insurance	-	17,524	-	17,524	-
<b>Total Insurance Producer Admin Fund</b>	<b>\$ -</b>	<b>\$ 222,347</b>	<b>\$ -</b>	<b>\$ 222,347</b>	<b>\$ -</b>

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Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditures				
	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
Fund / Description					
<b>Park and Conservation Fund (0962)</b>					
Salaries, Natural Resources Director and Asst Dir.	\$ -	\$ 133,273	\$ -	\$ 133,273	\$ -
Retirement Contributions	-	59,934	-	59,934	-
Social Security	-	9,297	-	9,297	-
Group Insurance	-	295	-	295	-
<b>Total Park and Conservation Fund</b>	<b>\$ -</b>	<b>\$ 202,799</b>	<b>\$ -</b>	<b>\$ 202,799</b>	<b>\$ -</b>
<b>Total All Appropriations</b>	<b>\$ 83,230,300</b>	<b>\$ 109,458,173</b>	<b>\$ 4,079,113</b>	<b>\$ 113,537,286</b>	<b>\$ 3,101,279</b>
<b>NON-APPROPRIATED FUNDS</b>					
<b>Cemetery Consumer Protection Fund (0096)</b>					
Claims		\$ 155,557	\$ -	\$ 155,557	
<b>Comptroller's Audit Expense Revolving Fund (0112)</b>					
Audits & Reports		\$ -	\$ -	\$ -	
<b>Direct Deposit Administration Fund (0200)</b>					
Convert Returns to Warrants		\$ 17,199,154	\$ -	\$ 17,199,154	
<b>Social Security Administration Fund (0204)</b>					
Refund Employee/Employer		\$ 493,982	\$ 180	\$ 494,162	
<b>Kaskaskia Commons Permanent Fund (0441)</b>					
Payment Drainage & Levy District		\$ 13,810	\$ -	\$ 13,810	
<b>Warrant Escheat Fund (0485)</b>					
Replacement Warrants-Original		\$ 7,330,127	\$ -	\$ 7,330,127	
<b>State Offset Claims Fund (0658)</b>					
Payment to Claimant Agency		\$ 55,066,239	\$ -	\$ 55,066,239	
<b>Comptroller Debt Recovery Fund (0722)</b>					
Payment to Local Entities		\$ 41,091,192	\$ 129,286	\$ 41,220,478	

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OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2017  
For the Fifteen Months Ended September 30, 2017

Public Act 99-0524, Court-Ordered Expenditures, and Continuing Appropriations	Expenditure Authority (Net of Transfers)	Expenditures			Balances Lapsed September 30
		Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	
Fund / Description					
<b>Pre-Need Funeral Consumer Protection Fund (0805)</b>					
Restitution to Purchaser		\$ 34,362	\$ -	\$ 34,362	
<b>Total All Non-Appropriated Funds</b>		\$ 121,384,423	\$ 129,466	\$ 121,513,889	
<b>TOTAL ALL FUNDS</b>		\$ 230,842,596	\$ 4,208,579	\$ 235,051,175	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016 except for the payroll for the Elected Officials and General Assembly which were obtained from the State Comptroller records as of January 31, 2017 and have been reconciled to the Office records. The June 2016 Payroll for Elected Officials and General Assembly Members was processed for payment in January 2017.

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

Note 3: The Circuit Court of St. Clair County in *AFSMCE Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Office never received personal services appropriations for Funds 001, 011, 047,052, 067, 147, 163, 218, 220, 304, 425, 534, 632, 711, 795, 796, 850, 922 and 962, the Office was able to submit vouchers to pay its employees and elected officials in full without a maximum expenditure limit for personal services costs during 2017.

Note 4: The Civil Administrative Code (State Budget Law) (15, ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the Office's Fiscal Year 2015 legislative operations appropriation for Fund 001 was carried forward to become the Office's Fiscal Year 2016 and 2017 expenditure authority for Fund 001 for legislative operations.

Note 5: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Office's Fiscal Year 2015 Court Reporting Services appropriation for Fund 001 and Fund 0802 was carried forward to become the Office's Fiscal Year 2016 and 2017 expenditure authority for Fund 001 and Fund 0802 for Court Reporting Services.

Note 6: Public Act 99-0524 authorizes the Office of the Comptroller to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 54 includes information from agency management about the number of invoices and the total dollar amount of invoices held by the agency to be submitted against its Fiscal Year 2017 appropriation.

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
		PA 99-0524	PA 99-0491
		Court Ordered	PA 99-0524
		Expenditures and	Court Ordered
		Continuing	Expenditures and
	PA 100-0021	Appropriations	Continuing
			Appropriations
<b>APPROPRIATED FUNDS</b>			
<b>General Revenue Fund - 001</b>			
Expenditures:			
Lump Sum and Other Purposes	\$ -	\$ 17,528,878	\$ 16,225,093
Salaries, Elected Officers, Executive Branch	-	9,089,600	9,180,631
Salaries, Executive Inspector Generals	-	545,765	549,267
Social Security	-	698,875	716,685
<b>Appropriations after Transfers</b>	<b>\$ 52,226,827</b>	<b>\$ 46,565,700</b>	<b>\$ 46,649,579</b>
Expenditures:			
Lump Sum and Other Purposes	20,217,127	-	-
<b>State Officer Salaries and Other</b>			
Salaries, Members of House of Representatives	8,021,607	8,021,607	8,100,749
Salaries, Members of Senate	4,007,977	4,008,764	4,013,630
Salaries, Leadership	1,767,950	1,691,935	1,623,093
Per Diem, Senate	334,110	384,837	270,507
Per Diem, House of Representatives	667,554	783,549	509,823
Salaries, Auditor General	163,241	159,883	157,210
Salaries, Elected Officers, Executive Branch	720,089	720,677	720,089
Salaries, Appointed Officers, Executive Branch	9,353,267	-	-
Salaries, Executive Inspector Generals	545,182	-	-
Social Security	1,075,057	334,947	325,488
Mileage, General Assembly	410,675	393,824	364,252
Contingencies	-	-	-
<b>Court Reporting</b>			
Salaries, Court Reporting Services	-	22,490,777	21,079,484
Social Security, Court Reporting Services	-	1,656,602	1,541,617
Contractual Services, Court Reporting Services	-	3,048,283	2,997,347
Travel, Court Reporting Services	-	107,454	110,285
Commodities, Court Reporting Services	-	35	-
EDP, Court Reporting Services	-	-	-
Telecommunications, Court Reporting Services	-	1,429	1,501
Court Reporting Services	-	750,000	750,000
<b>Total General Revenue Fund</b>	<b>\$ 47,283,836</b>	<b>\$ 44,554,603</b>	<b>\$ 42,565,075</b>
Lapsed Balances	<b>\$ 4,942,991</b>	<b>\$ 2,011,097</b>	<b>\$ 4,084,504</b>

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
	PA 100-0021	PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
<b><u>Road Fund - 011</u></b>			
<b>Appropriations after Transfers</b>	\$ 496,200	\$ -	\$ -
Expenditures:			
Salaries, Transportation Secretary and Asst. Secretary	\$ 214,097	\$ 277,967	\$ 277,967
Retirement Contributions	112,629	124,107	126,975
Social Security	14,899	18,679	20,704
Group Insurance	15,957	16,808	16,165
<b>Total Road Fund</b>	<b>\$ 357,582</b>	<b>\$ 437,561</b>	<b>\$ 441,811</b>
Lapsed Balances	\$ 138,618	\$ -	\$ -
<b><u>Fire Prevention Fund - 047</u></b>			
<b>Appropriations after Transfers</b>	\$ 211,100	\$ -	\$ -
Expenditures:			
Salary, State Fire Marshall	\$ 115,613	\$ 115,613	\$ 115,613
Retirement Contributions	59,532	51,526	52,717
Social Security	8,887	8,844	8,844
Group Insurance	-	-	-
<b>Total Fire Prevention Fund</b>	<b>\$ 184,032</b>	<b>\$ 175,983</b>	<b>\$ 177,174</b>
Lapsed Balances	\$ 27,068	\$ -	\$ -
<b><u>Title III Social Security &amp; Employment Service Fund - 052</u></b>			
<b>Appropriations after Transfers</b>	\$ 377,191	\$ -	\$ -
Expenditures:			
Salaries, Director And Board of Review	\$ 217,339	\$ 214,229	\$ 216,688
Retirement Contributions	74,014	63,940	64,948
Social Security	15,684	14,888	15,969
Group Insurance	26,691	29,631	28,575
<b>Total Social Security Fund</b>	<b>\$ 333,728</b>	<b>\$ 322,688</b>	<b>\$ 326,180</b>
Lapsed Balances	\$ 43,463	\$ -	\$ -
<b><u>Radiation Protection Fund - 067</u></b>			
<b>Appropriations after Transfers</b>	\$ 211,100	\$ -	\$ -
Expenditures:			
Salary, Emergency Management Assistant Director	\$ -	\$ 48,172	\$ 115,613
Retirement Contributions	-	21,655	53,174
Social Security	-	3,717	8,921
Group Insurance	-	123	234
<b>Total Radiation Protection Fund</b>	<b>\$ -</b>	<b>\$ 73,667</b>	<b>\$ 177,942</b>
Lapsed Balances	\$ 211,100	\$ -	\$ -

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
	PA 100-0021	PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
<b><u>Coal Mining Regulatory Fund - 147</u></b>			
<b>Appropriations after Transfers</b>	\$ -	\$ -	\$ -
Expenditures:			
Salaries, Members of State Mining Boards	\$ -	\$ 51,235	\$ 48,489
Retirement Contributions	-	-	-
Social Security	-	3,919	3,617
Group Insurance	-	-	-
<b>Total Coal Mining Regulatory Fund</b>	<b>\$ -</b>	<b>\$ 55,154</b>	<b>\$ 52,106</b>
Lapsed Balances	\$ -	\$ -	\$ -
<b><u>Weights &amp; Measures Fund - 163</u></b>			
<b>Appropriations after Transfers</b>	\$ 446,100	\$ -	\$ -
Expenditures:			
Salaries, Agriculture Director and Assistant Director	\$ 189,825	\$ 185,358	\$ 114,195
Retirement Contributions	100,303	83,818	57,748
Social Security	13,967	13,149	9,301
Group Insurance	37,907	36,536	23,321
<b>Total Weights &amp; Measures Fund</b>	<b>\$ 342,002</b>	<b>\$ 318,861</b>	<b>\$ 204,565</b>
Lapsed Balances	\$ 104,098	\$ -	\$ -
<b><u>Professions Indirect Cost Fund - 218</u></b>			
<b>Appropriations after Transfers</b>	\$ 677,600	\$ -	\$ -
Expenditures:			
Salaries, Professional Reg. Secretary and Directors	\$ 374,784	\$ 362,601	\$ 374,784
Retirement Contributions	192,347	161,876	171,179
Social Security	27,648	26,026	27,684
Group Insurance	52,640	60,625	83,098
<b>Total Professions Indirect Cost Fund</b>	<b>\$ 647,419</b>	<b>\$ 611,128</b>	<b>\$ 656,745</b>
Lapsed Balances	\$ 30,181	\$ -	\$ -
<b><u>DCFS Children's Services Fund - 220</u></b>			
<b>Appropriations after Transfers</b>	\$ 267,000	\$ -	\$ -
Expenditures:			
Salaries, DCFS Director and Assistant Director	\$ 150,228	\$ 150,468	\$ 150,228
Retirement Contributions	-	67,068	68,501
Social Security	11,492	9,525	11,492
Group Insurance	-	1,304	-
<b>Total DCFS Children's Services Fund</b>	<b>\$ 161,720</b>	<b>\$ 228,365</b>	<b>\$ 230,221</b>
Lapsed Balances	\$ 105,280	\$ -	\$ -

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
	PA 100-0021	PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
<b><u>Technology Management Revolving Fund - 304</u></b>			
<b>Appropriations after Transfers</b>	\$ 267,000	\$ -	\$ -
Expenditures:			
Salaries, DOIT Secretary	\$ 124,195	\$ -	\$ -
Retirement Contributions	63,089	-	-
Social Security	8,918	-	-
Group Insurance	19,075	-	-
<b>Total Technology Management Revolving Fund</b>	<u>\$ 215,277</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 51,723</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>IL Power Agency Operations Fund - 425</u></b>			
<b>Appropriations after Transfers</b>	\$ 194,591	\$ -	\$ -
Expenditures:			
Salary, IL Power Agency Director	\$ 103,800	\$ 103,800	\$ 103,800
Retirement Contributions	53,230	46,305	47,375
Social Security	7,325	7,338	7,539
Group Insurance	26,691	29,631	27,719
<b>Total IL Power Agency Operations Fund</b>	<u>\$ 191,046</u>	<u>\$ 187,074</u>	<u>\$ 186,433</u>
Lapsed Balances	<u>\$ 3,545</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>IL Workers' Compensation Commission Fund - 534</u></b>			
<b>Appropriations after Transfers</b>	\$ 2,186,300	\$ -	\$ -
Expenditures:			
Salaries, Worker's Compensation Comm. Board	\$ 1,203,791	\$ 1,204,174	\$ 1,203,791
Retirement Contributions	620,331	539,779	551,822
Social Security	89,348	89,173	89,187
Group Insurance	214,877	223,041	221,182
<b>Total IL Workers' Compensation Comm Fund</b>	<u>\$ 2,128,347</u>	<u>\$ 2,056,167</u>	<u>\$ 2,065,982</u>
Lapsed Balances	<u>\$ 57,953</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Comptroller's Administrative Fund - 543</u></b>			
<b>Appropriations after Transfers</b>	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Expenditures:			
Lump Sum and Other Purposes	\$ 422,251	\$ 485,691	\$ 835,324
Lapsed Balances	<u>\$ 1,077,749</u>	<u>\$ 1,014,309</u>	<u>\$ 664,676</u>
<b><u>Horse Racing Fund - 632</u></b>			
<b>Appropriations after Transfers</b>	\$ 222,900	\$ -	\$ -
Expenditures:			
Salaries, Racing Board	\$ 21,300	\$ 19,800	\$ 21,300
Retirement Contributions	2,188	2,540	3,830
Social Security	1,630	1,515	1,629
<b>Total Horse Racing Fund</b>	<u>\$ 25,118</u>	<u>\$ 23,855</u>	<u>\$ 26,759</u>
Lapsed Balances	<u>\$ 197,782</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
	PA 100-0021	PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
<b><u>Budget Stabilization Fund - 686</u></b>			
<b>Appropriations after Transfers</b>	\$ -	\$ 1,000,000	\$ -
Expenditures:			
Lump Sum and Other Purposes	\$ -	\$ 930,538	\$ -
Lapsed Balances	\$ -	\$ 69,462	\$ -
<b><u>State Lottery Fund - 711</u></b>			
<b>Appropriations after Transfers</b>	\$ 303,000	\$ 50,300	\$ 50,300
Expenditures:			
Salary, State Lottery Superintendent	\$ 142,000	\$ 97,779	\$ 134,057
Retirement Contributions	72,995	48,979	61,178
Social Security	9,915	8,192	9,893
Group Insurance	20,329	12,717	22,076
Expenses with State Lottery	50,300	50,300	50,300
<b>Total State Lottery Fund</b>	<b>\$ 295,539</b>	<b>\$ 217,967</b>	<b>\$ 277,504</b>
Lapsed Balances	\$ 7,461	\$ -	\$ -
<b><u>Bank &amp; Trust Company Fund - 795</u></b>			
<b>Appropriations after Transfers</b>	\$ 246,491	\$ -	\$ -
Expenditures:			
Salaries, Director	\$ 136,217	\$ 136,217	\$ 100,514
Retirement Contributions	69,877	60,786	45,869
Social Security	9,672	10,081	7,431
Group Insurance	26,691	29,631	20,504
<b>Total Bank &amp; Trust Company Fund</b>	<b>\$ 242,457</b>	<b>\$ 236,715</b>	<b>\$ 174,318</b>
Lapsed Balances	\$ 4,034	\$ -	\$ -

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
	PA 100-0021	PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
<b><u>Nuclear Safety Emergency Preparedness Fund - 796</u></b>			
<b>Appropriations after Transfers</b>	\$ 232,500	\$ -	\$ -
Expenditures:			
Salary, Emergency Management Director	\$ 89,685	\$ 128,920	\$ 128,920
Retirement Contributions	45,600	57,488	58,821
Social Security	6,575	9,077	9,194
Group Insurance	11,121	29,631	27,417
<b>Total Nuclear Safety Emergency Fund</b>	<b>\$ 152,981</b>	<b>\$ 225,116</b>	<b>\$ 224,352</b>
Lapsed Balances	\$ 79,519	\$ -	\$ -
<b><u>Personal Property Replacement Tax Fund - 802</u></b>			
<b>Appropriations after Transfers</b>	\$ 85,829,700	\$ 34,114,300	\$ 34,114,300
Expenditures:			
Lump Sum and Other Purposes	\$ 84,752,248	\$ 34,107,889	\$ 34,093,107
Lapsed Balances	\$ 1,077,452	\$ 6,411	\$ 21,193
<b><u>Real Estate License Administration Fund - 850</u></b>			
<b>Appropriations after Transfers</b>	\$ 224,700	\$ -	\$ -
Expenditures:			
Salary, Insurance Director	\$ 124,090	\$ -	\$ -
Retirement Contributions	63,611	-	-
Social Security	9,273	-	-
Group Insurance	16,753	-	-
<b>Total Insurance Producer Admin Fund</b>	<b>\$ 213,727</b>	<b>\$ -</b>	<b>\$ -</b>
Lapsed Balances	\$ 10,973	\$ -	\$ -
<b><u>Insurance Producer Administrative Fund - 922</u></b>			
<b>Appropriations after Transfers</b>	\$ 242,000	\$ -	\$ -
Expenditures:			
Salary, Insurance Director	\$ 135,081	\$ 135,297	\$ 135,081
Retirement Contributions	69,254	60,434	61,794
Social Security	9,714	9,092	10,072
Group Insurance	15,260	17,524	17,474
<b>Total Insurance Producer Admin Fund</b>	<b>\$ 229,309</b>	<b>\$ 222,347</b>	<b>\$ 224,421</b>
Lapsed Balances	\$ 12,691	\$ -	\$ -

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
	PA 100-0021	PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
<b><u>Park and Conservation Fund - 962</u></b>			
<b>Appropriations after Transfers</b>	\$ 464,600	\$ -	\$ -
Expenditures:			
Salaries, Natural Resources Director and Asst Dir.	\$ 179,229	\$ 133,273	\$ 133,273
Retirement Contributions	90,654	59,934	61,319
Social Security	13,352	9,297	10,288
Group Insurance	298	295	116
<b>Total Park and Conservation Fund</b>	<b>\$ 283,533</b>	<b>\$ 202,799</b>	<b>\$ 204,996</b>
Lapsed Balances	\$ 181,067	\$ -	\$ -
<b><u>TOTAL - APPROPRIATED FUNDS (Net of Transfers)</u></b>			
<b>Total All Appropriations</b>	<b>\$ 146,826,900</b>	<b>\$ 83,230,300</b>	<b>\$ 82,314,179</b>
<b>Total Expenditures</b>	<b>\$ 138,462,152</b>	<b>\$ 113,537,286</b>	<b>\$ 109,816,691</b>
<b>Total Lapsed Balances</b>	<b>\$ 8,364,748</b>	<b>\$ 3,101,279</b>	<b>\$ 4,770,373</b>
<b><u>NON-APPROPRIATED FUNDS</u></b>			
<b><u>Cemetery Consumer Protection Fund - 096</u></b>			
Claims	\$ 58,790	\$ 155,557	\$ 183,008
<b><u>Comptroller's Audit Expense Revolving Fund - 112</u></b>			
Audits & Reports	\$ -	\$ -	\$ -
<b><u>Direct Deposit Administration Fund - 200</u></b>			
Convert Returns to Warrants	\$ 21,473,807	\$ 17,199,154	\$ 29,002,405
<b><u>Social Security Administration Fund - 204</u></b>			
Refund Employee/Employer	\$ 505,965	\$ 494,162	\$ 421,162
<b><u>Kanerva vs. State Trust - 234</u></b>			
Court Ordered Payment	\$ -	\$ -	\$ 90,018
<b><u>Kaskaskia Commons Permanent Fund - 441</u></b>			
Payment Drainage & Levy District	\$ 16,940	\$ 13,810	\$ 13,217
<b><u>Warrant Escheat Fund - 485</u></b>			
Replacement Warrants-Original	\$ 3,644,495	\$ 7,330,127	\$ 7,101,781
<b><u>Comptroller's Administrative Fund - 543</u></b>			
Refunds	\$ -	\$ -	\$ 1,098
<b><u>State Off-set Claims Fund - 658</u></b>			
Payment to Claimant Agency	\$ 98,684,162	\$ 55,066,239	\$ 54,520,527
<b><u>Local Debt Recovery Fund - 722</u></b>			
Payment to Local Entities	\$ 45,430,103	\$ 41,220,478	\$ 40,492,196

**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, 2018, 2017 and 2016**

	Fiscal Year		
	2018	2017	2016
		PA 99-0524 Court Ordered Expenditures and Continuing Appropriations	PA 99-0491 PA 99-0524 Court Ordered Expenditures and Continuing Appropriations
	PA 100-0021		
<b><u>Pre-Need Funeral Consumer Protection Fund - 805</u></b>			
Restitution to Purchaser	\$ 42,026	\$ 34,362	\$ 27,972
<b>Total Expenditures - All Non-Appropriated Funds</b>	<b>\$ 169,856,288</b>	<b>\$ 121,513,889</b>	<b>\$ 131,853,384</b>
<b>GRAND TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 308,318,440</b>	<b>\$ 235,051,175</b>	<b>\$ 241,670,075</b>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016 except for the payroll for the Elected Officials and General Assembly which were obtained from the State Comptroller records as of January 31, 2017 and have been reconciled to the Office records. The June 2016 Payroll for Elected Officials and General Assembly Members was processed for payment in January 2017.

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

Note 3: The Circuit Court of St. Clair County in *AFSMCE Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Office never received personal services appropriations for Funds 001, 011, 047,052, 067, 147, 163, 218, 220, 304, 425, 534, 632, 711, 795, 796, 850, 922 and 962, the Office was able to submit vouchers to pay its employees and elected officials in full without a maximum expenditure limit for personal services costs during Fiscal Year 2016 and 2017.

Note 4: During Fiscal Year 2016, the Office operated without enacted appropriations until Public Act 99-0491 and Public Act 99-0524 were signed into law on December 7, 2015 and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rate of pay." Further, the Office incurred non-payroll obligations within Fund 543 and 711, which the Office was unable to pay until the passage of Public Act 99-0491 and Public Act 99-0524.

Note 5: The Civil Administrative Code (State Budget Law) (15, ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the Office's Fiscal Year 2015 legislative operations appropriation for Fund 001 was carried forward to become the Office's Fiscal Year 2016 and 2017 expenditure authority for Fund 001 for legislative operations.

Note 6: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Office's Fiscal Year 2015 Court Reporting Services appropriation for Fund 001 and Fund 0802 was carried forward to become the Office's Fiscal Year 2016 and 2017 expenditure authority for Fund 001 and Fund 0802 for Court Reporting Services.

Note 7: Public Act 99-0524 authorizes the Office of the Comptroller to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 54 includes information from agency management about the number of invoices and the total dollar amount of invoices held by the agency to be submitted against its Fiscal Year 2017 appropriation.

Note 8: Fiscal Years 2018 and 2017 appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of October 31, 2018, and September 30, 2017, respectively, and have been reconciled to the Office records.

**STATE OF ILLINOIS**  
**OFFICE OF THE COMPTROLLER**  
**NONFISCAL OFFICER RESPONSIBILITIES**  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
**For the Years Ended June 30, 2018 and 2017**  
**(Expressed in Thousands)**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2018</u>
Equipment	<u>\$ 6,143</u>	<u>\$ 744</u>	<u>\$ 12</u>	<u>\$ (69)</u>	<u>\$ 6,806</u>

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2017</u>
Equipment	<u>\$ 7,113</u>	<u>\$ 122</u>	<u>\$ 538</u>	<u>\$ (554)</u>	<u>\$ 6,143</u>

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, 2018, 2017 and 2016  
(Expressed in Thousands)

	Fiscal Year <u>2018</u>	Fiscal Year <u>2017</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year <u>2017</u>	Fiscal Year <u>2016</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)
<b><u>General Revenue Fund</u></b>								
Contributions by State Officers	\$ -	\$ 2	\$ (2)	-100.0%	\$ 2	\$ 6	\$ (4)	-66.7%
Restitutions	7	5	2	0.0%	5	-	5	100.0%
Miscellaneous Fees	1	2	(1)	-50.0%	2	3	(1)	-33.3%
<b>Fund Total</b>	<b>\$ 8</b>	<b>\$ 9</b>	<b>\$ (1)</b>	<b>-11.1%</b>	<b>\$ 9</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>0.0%</b>
<b><u>Cemetery Consumer Protection Fund</u></b>								
Cemetery Care Pre-Need Sales	\$ 59	\$ 57	\$ 2	3.5%	\$ 57	\$ 58	\$ (1)	-1.7%
Investment Income	-	-	-	0.0%	-	1	(1)	-100.0%
<b>Fund Total</b>	<b>\$ 59</b>	<b>\$ 57</b>	<b>\$ 2</b>	<b>3.5%</b>	<b>\$ 57</b>	<b>\$ 59</b>	<b>\$ (2)</b>	<b>-3.4%</b>
<b><u>General Obligation Bond Retirement &amp; Interest Fund</u></b>								
Parking Fees	\$ -	\$ -	\$ -	0.0%	\$ -	\$ 12	\$ (12)	-100.0%
<b><u>Direct Deposit Administration Fund</u></b>								
Returned Direct Deposit Items	\$ 21,474	\$ 17,199	\$ 4,275	24.9%	\$ 17,199	\$ 29,002	\$ (11,803)	-40.7%
<b><u>Social Security Administration Fund</u></b>								
Contributions, Employer	\$ 524	\$ 512	\$ 12	2.3%	\$ 512	\$ 406	\$ 106	26.1%
Contributions, Employee	500	507	(7)	-1.4%	507	401	106	26.4%
<b>Fund Total</b>	<b>\$ 1,024</b>	<b>\$ 1,019</b>	<b>\$ 5</b>	<b>0.5%</b>	<b>\$ 1,019</b>	<b>\$ 807</b>	<b>\$ 212</b>	<b>26.3%</b>
<b><u>Income Tax Refund Fund</u></b>								
Returned Direct Deposit Items	\$ 139	\$ -	\$ 139	100.0%	\$ -	\$ -	\$ -	0.0%

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Expressed in Thousands)

	Fiscal Year 2018	Fiscal Year 2017	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Dollar Increase (Decrease)	Percent Increase (Decrease)
<b><u>Kaskaskia Commons Permanent Fund</u></b>								
Farm Rental Income	\$ 14	\$ 12	\$ 2	16.7%	\$ 12	\$ 12	\$ -	0.0%
Investment Income	3	2	1	50.0%	2	1	1	100.0%
<b>Fund Total</b>	<b>\$ 17</b>	<b>\$ 14</b>	<b>\$ 3</b>	<b>21.4%</b>	<b>\$ 14</b>	<b>\$ 13</b>	<b>\$ 1</b>	<b>7.7%</b>
<b><u>Warrant Escheat Fund</u></b>								
Escheated Warrants	\$ 12,441	\$ 16,625	\$ (4,184)	-25.2%	\$ 16,625	\$ 17,037	\$ (412)	-2.4%
<b><u>Comptroller's Administrative Fund</u></b>								
Burial Trust	\$ 32	\$ 35	\$ (3)	-8.6%	\$ 35	\$ 25	\$ 10	40.0%
Cemetery Care	31	28	3	10.7%	28	27	1	3.7%
Crematory	4	4	-	0.0%	4	4	-	0.0%
Penalties	67	67	-	0.0%	67	96	(29)	-30.2%
Pre-Need Cemetery Sales Act	9	6	3	50.0%	6	7	(1)	-14.3%
Court-Ordered Child Support Fees	176	178	(2)	-1.1%	178	182	(4)	-2.2%
Minority Contractor Opportunity Initiative	27	28	(1)	-3.6%	28	22	6	27.3%
Non-Electronic Warrant Processing Fee	425	239	186	77.8%	239	226	13	5.8%
Local Government Penalties	-	-	-	0.0%	-	78	(78)	-100.0%
Funeral or Burial License Renewal Fees	-	9	(9)	-100.0%	9	1	8	800.0%
Delinquent Audit Fees	-	9	(9)	-100.0%	9	-	9	100.0%
Pre-Need Cemetery License Renewal	-	10	(10)	-100.0%	10	-	10	100.0%
Illinois Withholding Tax Refund	52	-	52	100.0%	-	-	-	0.0%
Miscellaneous Fees	5	-	5	100.0%	-	-	-	0.0%
<b>Fund Total</b>	<b>\$ 828</b>	<b>\$ 613</b>	<b>\$ 215</b>	<b>35.1%</b>	<b>\$ 613</b>	<b>\$ 668</b>	<b>\$ (55)</b>	<b>-8.2%</b>

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Expressed in Thousands)

	Fiscal Year <u>2018</u>	Fiscal Year <u>2017</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)	Fiscal Year <u>2017</u>	Fiscal Year <u>2016</u>	Dollar Increase (Decrease)	Percent Increase (Decrease)
<b><u>State Offset Claims Fund</u></b>								
State Offset Claims	\$ 91,205	\$ 52,073	\$ 39,132	75.1%	\$ 52,073	\$ 55,063	\$ (2,990)	-5.4%
Collections/IW Fees	2,165	2,732	(567)	-20.8%	2,732	2,380	352	14.8%
Pension Offset Claims	5,150	-	5,150	100.0%	-	-	-	0.0%
<b>Fund Total</b>	<b>\$ 98,520</b>	<b>\$ 54,805</b>	<b>\$ 43,715</b>	<b>79.8%</b>	<b>\$ 54,805</b>	<b>\$ 57,443</b>	<b>\$ (2,638)</b>	<b>-4.6%</b>
<b><u>Comptroller Debt Recovery Trust Fund</u></b>								
Local Offset Claims	\$ 41,516	\$ 38,487	\$ 3,029	7.9%	\$ 38,487	\$ 37,873	\$ 614	1.6%
Collection/Local Gov Fees	\$ 3,888	\$ 3,868	\$ 20	0.5%	\$ 3,868	\$ 3,720	\$ 148	4.0%
Collection/IW Fees	\$ 1,831	\$ 2,339	\$ (508)	-21.7%	\$ 2,339	\$ 1,935	\$ 404	20.9%
<b>Fund Total</b>	<b>\$ 47,235</b>	<b>\$ 44,694</b>	<b>\$ 2,541</b>	<b>5.7%</b>	<b>\$ 44,694</b>	<b>\$ 43,528</b>	<b>\$ 1,166</b>	<b>2.7%</b>
<b><u>State Parking Facility Maintenance Fund</u></b>								
Parking Fees	\$ 167	\$ 168	\$ (1)	-0.6%	\$ 168	\$ 168	\$ -	0.0%
<b><u>Pre-Need Funeral Consumer Protection Fund</u></b>								
Pre-Need Contract Fees	\$ 89	\$ 91	\$ (2)	-2.2%	\$ 91	\$ 90	\$ 1	1.1%
<b>GRAND TOTAL</b>	<b>\$ 182,001</b>	<b>\$ 135,294</b>	<b>\$ 46,707</b>	<b>34.5%</b>	<b>\$ 135,294</b>	<b>\$ 148,836</b>	<b>\$ (13,542)</b>	<b>-9.1%</b>

**STATE OF ILLINOIS**  
**OFFICE OF THE COMPTROLLER**  
**NONFISCAL OFFICER RESPONSIBILITIES**  
**RECONCILIATION OF CASH RECEIPTS TO**  
**DEPOSITS REMITTED TO THE COMPTROLLER**  
**For the Fiscal Years Ended June 30, 2018 and 2017**  
**(Expressed in Thousands)**

	<u>June 30,</u>	
	<u>2018</u>	<u>2017</u>
Cash Receipts for the Office of the Comptroller per SAMS for the Year Ended	\$ 68,023,794	\$ 54,270,889
Receipts recorded in SAMS under the Office of the Treasurer (Agency 370)	3	2
Receipts for the Payroll Consolidation Fund (460)	(4,685,735)	(4,602,502)
Receipts for Commercial Consolidation Fund (462)	(63,156,055)	(49,533,087)
Prior Year Refunds / Voids	(6)	(8)
Cash Receipts per Schedule of Cash Receipts for the Year Ended	<u>\$ 182,001</u>	<u>\$ 135,294</u>

**STATE OF ILLINOIS**  
**OFFICE OF THE COMPTROLLER**  
**NON FISCAL OFFICER RESPONSIBILITIES**  
**Schedule of State Officers' Salaries**  
**(Expressed in Thousands)**

	Year ended June 30,			
	2018		2017	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
<b><u>GENERAL REVENUE FUND</u></b>				
<b>Legislative</b>				
House of Representatives	\$ 8,022	\$ 8,022	\$ 8,022	\$ 8,022
Senate	4,008	4,008	4,009	4,009
Party Leaders	2,456	1,768	2,139	1,692
Per diem, Senate	400	334	400	385
Per diem, House of Representatives	800	668	800	784
Auditor General & Deputies	396	163	272	160
Total Legislative	<u>\$ 16,082</u>	<u>\$ 14,963</u>	<u>\$ 15,642</u>	<u>\$ 15,052</u>
<b>Elected State Officers</b>				
Governor	\$ 176	\$ -	\$ 176	\$ -
Lieutenant Governor	136	136	136	136
Secretary of State	157	156	157	157
Comptroller	136	136	136	136
State Treasurer	136	136	136	135
Attorney General	157	156	157	157
Total Elected State Officers	<u>\$ 898</u>	<u>\$ 720</u>	<u>\$ 898</u>	<u>\$ 721</u>
<b>Appointed State Officers</b>				
Dir., Aging	\$ 116	\$ 116	\$ -	\$ 116
Dir., Asst. Dirs., Central Management Services	385	373	-	390
Dir., Asst. Dirs., Corrections	278	278	-	278
Dir., Asst. Dir., Commerce & Economic Oppor.	264	236	-	263
Dir., EPA	133	133	-	133
Secretary, Asst. Secy., Human Services	406	278	-	196
Dir., Juvenile Justice	120	120	-	64
Dir., Asst. Dir., Labor	237	226	-	195
Chief Factory Inspector	52	-	-	9
Supt. Safety Inspection Education	57	45	-	-
Dir., Asst. Dir., State Police	246	133	-	133
Adj. Gen., Chief Assts. Military Affairs	313	313	-	313
Natural Resources Six Mine Officers	146	146	-	94
Chairman, Members, Ill. Labor Relations Bd.	762	727	-	678
Dir., Asst. Dir., Healthcare & Family Services	263	136	-	142
Dir., Asst. Dir., Public Health	278	278	-	275
Dir., Asst. Dir., Revenue	264	263	-	263
Chairman, Members, Prop. Tax Appeal Board	274	273	-	265
Dir., Asst. Dir., Veterans' Affairs	214	197	-	214
Chairman, Members, Civil Service Commission	132	125	-	119
Chairman, Members, Commerce Commission	602	602	-	602
Judges, Court of Claims	425	424	-	407
Chair., Vice Chair. Board of Elections	107	107	-	106
Members	225	225	-	225
Sub-total	<u>\$ 6,299</u>	<u>\$ 5,754</u>	<u>\$ -</u>	<u>\$ 5,480</u>

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
Schedule of State Officers' Salaries (Continued)  
(Expressed in Thousands)**

	Year ended June 30,			
	2018		2017	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
<b>GENERAL REVENUE FUND (Continued)</b>				
<b>Appointed State Officers (Continued)</b>				
Balance brought forward	\$ 6,299	\$ 5,754	\$ -	\$ 5,480
Dir., Human Rights	116	116	-	116
Chairman, Members, Human Rights Comm.	616	606	-	590
Chairman, Members, Secy., Liquor Control Comm.	336	195	-	232
Members, Executive Ethics Commission	338	338	-	332
Chairman, Members, Pollution Control Bd.	589	589	-	567
Chairman, Members, Prisoner Review Bd.	1,298	1,174	-	1,190
Chairman, Members, State Merit Comm.	52	52	-	52
Chairman, Members, Ed. Labor Relations Bd.	480	480	-	467
Members, State Police Merit Board	118	50	-	62
Total Appointed State Officers	<u>\$ 10,242</u>	<u>\$ 9,354</u>	<u>\$ -</u>	<u>\$ 9,088</u>
<b>Executive Inspector Generals</b>				
Executive Inspector General - Governor	\$ 150	\$ 150	\$ -	\$ 150
Executive Inspector General - Secretary of State	117	117	-	117
Executive Inspector General - Comptroller	102	102	-	102
Executive Inspector General - State Treasurer	106	106	-	106
Executive Inspector General - Attorney General	104	70	-	70
Total Executive Inspector Generals	<u>\$ 579</u>	<u>\$ 545</u>	<u>\$ -</u>	<u>\$ 545</u>
<b>Funds Other Than General Revenue</b>				
<b>Appointed State Officers</b>				
Secretary, Asst. Secy., Transportation	\$ 278	\$ 214	\$ -	\$ 278
State Fire Marshall	116	116	-	116
Dir. & Bd. of Review Members, Employment Sec.	217	217	-	214
Asst. Dir., Ill. Emergency Mgmt. Agency	116	-	-	48
Dir., Asst. Dir., Natural Resources	258	179	-	133
Four Examining Officers	-	-	-	51
Dir., Asst. Dir., Agriculture	246	190	-	185
Secretary, Asst. Dirs., Financial Institutions	375	375	-	363
Dir., Children & Family Services	150	150	-	150
Secretary, Innovation & Technology	150	124	-	-
Dir., Illinois Power Agency	104	104	-	104
Chairman, Members, Workers' Comp. Comm.	1,204	1,204	-	1,204
Members, Illinois Racing Board	138	21	-	20
Superintendent, Lottery	142	142	-	98
Director, Banks & Real Estate.	136	136	-	136
Dir., Ill. Emergency Mgmt. Agency	129	90	-	129
Director, Real Estate.	124	124	-	-
Dir., Insurance	135	135	-	135
Total Appointed State Officers	<u>\$ 4,018</u>	<u>\$ 3,521</u>	<u>\$ -</u>	<u>\$ 3,364</u>
<b>Total State Officers Salaries, All Funds</b>	<u><b>\$ 31,819</b></u>	<u><b>\$ 29,103</b></u>	<u><b>\$ 16,540</b></u>	<u><b>\$ 28,770</b></u>

Note 1: The Circuit Court of St. Clair County in *AFSMCE Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Office never received personal services appropriations for Funds 001, 011, 047,052, 067, 147, 163, 218, 220, 304, 425, 534, 632, 711, 795, 796, 850, 922 and 962, the Office was able to submit vouchers to pay its employees and elected officials in full without a maximum expenditure limit for personal services costs during Fiscal Year 2016 and 2017.

Note 2: The Civil Administrative Code (State Budget Law) (15, ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the Office's Fiscal Year 2015 legislative operations appropriation for Fund 001 was carried forward to become the Office's Fiscal Year 2016 and 2017 expenditure authority for Fund 001 for legislative operations.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
OFFICE FUNCTIONS, BUDGETING, AND PLANNING PROGRAM  
SYSTEM NARRATIVE  
FISCAL YEARS 2018 and 2017  
(Not Examined)**

**Office Functions**

The Office of the Comptroller “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;  
Salaries for elected and appointed State Officers;  
Salaries for court reporters (705 ILCS 70/8 (e)); and  
Transcript fees for court reporters (705 ILCS 75/4).

**Budgeting**

Planning and budgeting for the Comptroller’s Office begins at the Senior staff level. To begin the process, each year in late September the Director of Budget and Payroll solicits budget information from 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 Payroll.

The Director of Budget and Payroll in conjunction with the Assistant Comptrollers 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 Payroll and the Assistant Comptrollers 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.

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 Payroll allocates the money 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 Payroll. 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.

Five top Programmatic Priorities for the Office of the Comptroller:

1. Funds management and processing of state payrolls, vendor payments and fund transfers.
2. Statewide accounting system management and financial reporting, including preparation of the Comprehensive Annual Financial Report (CAFR) and begin transforming the office toward innovative Technological Financial Management Solutions.
3. State agency collaboration on financial reporting, payroll and administrative issues.
4. Management of the Cemetery Care and Burial Trust Division, Local Government Reporting and the Local Government Debt Recovery Program.
5. Public accountability reporting of the Service Efforts and Accomplishments (SEA).

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  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

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:

**Analysis of Significant Variations in Expenditures Between Fiscal Years 2018 and 2017**

**General Revenue Fund**

Lump Sums and Other Purposes, Salaries, and Social Security – Elected Officers, Executive Branch and Executive Inspector Generals

FY18 expenditures were made with an enacted appropriation, and FY17 expenditures were made without an enacted presentation. Increases and decreases in expenditures were due to the presentation of appropriated funds and non-appropriated funds, and do not allow for a meaningful comparison of expenditures for FY18 and FY17.

Salaries, Social Security, Contractual Services, and Travel - Court Reporting Services

FY18 expenditures decreased 100.0% from FY17, due to a change in the funding source for Court Reporting Services. Effective in FY18, these expenditures were transferred to the Personal Property Replacement Tax Fund.

Court Reporting Support Services

FY18 expenditures decreased 100.0% from FY17, due to a change in the funding source for Court Reporting Services. Effective in FY18, these expenditures were transferred to the Personal Property Replacement Tax Fund.

**Road Fund**

Salaries, Transportation, Secretary and Assistant Secretary

FY18 expenditures decreased 22.99% from FY17, due to the length of time the Assistant Secretary position was filled. In FY18, the position was filled approximately six months, and in FY17, the position was filled for twelve months.

**Radiation Protection Fund**

Salary and Retirement Contributions - Emergency Management Assistant Director

FY18 expenditures decreased 100% from FY17, due to the length of time the Assistant Director position was filled. In FY18 the position was vacant, and in FY17, the position was filled approximately five months.

**Coal Mining Regulatory Fund**

Salaries, State Mining Boards, Board Members

FY18 expenditures decreased 100.0% from FY17, due to a change in the funding source for the Mine Officer positions. These positions were paid from the General Revenue Fund in FY18.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

**DCFS Children's Services Fund**

Retirement Contributions, DCFS Director

FY18 expenditures decreased 100.0% from FY17, due to the incumbent's option to participate in the State Employees' Retirement System. In FY18, the incumbent opted not to participate in the Retirement System.

**Technology Management Revolving Fund**

Salary and Retirement Contributions, Group Insurance Premiums - DoIT, Secretary

FY18 expenditures increased 100% from FY17, due to the inclusion of the position and related benefits in the State Officers Appropriation. In FY17, the appropriation for the position and related benefits were included in the Department of Innovation and Technology (DoIT) budget.

**Budget Stabilization Fund**

Lump Sums and Other Purposes

FY18 expenditures decreased 100.0% from FY17, due to a change in the funding source for operational expenses such as travel, computer software maintenance, printing, commodities, EDP equipment and operations of automotive equipment. In FY17, due to the lack of a State budget, critical Comptroller operational costs were transferred to the Budget Stabilization Fund from the General Revenue Fund. In FY18, these costs were transferred to the General Revenue Fund.

**State Lottery Fund**

Salary and Retirement Contributions - State Lottery, Superintendent

FY18 Salary and Retirement Contributions expenditures increased 45.23% and 49.0%, respectively, from FY17, due to the length of time the Superintendent position was filled. In FY18, the position was filled twelve months, and in FY17, the position was filled approximately nine months.

**Nuclear Safety Emergency Preparedness Fund**

Salary, Retirement Contributions, and Group Insurance Premiums - Emergency Management, Director

FY18 Salary, Retirement Contributions, and Group Insurance Premiums expenditures decreased 30.43%, 20.68%, and 62.47%, respectively, from FY17, due to the length of time the Director position was filled. In FY18, the position was filled for approximately nine months, and in FY17, the position was filled for twelve months.

**Personal Property Replacement Tax Fund**

Lump Sum and Other Purposes

FY18 expenditures increased 148.48% from FY17, due to a change in the funding source for personal services and related benefit costs for Court Reporters. Effective in FY18, these expenditures were paid 100% from the Personal Property Replacement Tax Fund, and in FY17, the expenditures were partially paid from the General Revenue Fund.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

**Real Estate License Administration Fund**

Salary, Retirement Contributions, and Group Insurance Premiums - Real Estate, Director  
FY18 expenditures increased 100% from FY17, due to the inclusion of the position and related benefits in the State Officers Appropriation. In FY17, the appropriation for the position and related benefits were included in the Department of Financial and Professional Regulation budget.

**Park and Conservation Fund**

Salaries and Retirement Contributions - Natural Resources, Director and Assistant Director  
FY18 Salaries and Retirement Contributions expenditures increased 34.48% and 51.26%, respectively, from FY17, due to the length of time the Assistant Director position was filled. In FY18, the position was filled for approximately five months, and in FY17, the position was vacant.

**Cemetery Consumer Protection Fund**

**Claims**

FY18 expenditures decreased 62.21% from FY17, due to the fluctuation in the number of claims paid pursuant to court-order.

**Direct Deposit Administration Fund**

Convert Returns to Warrants

FY18 expenditures increased 24.85% from FY17, due to the fluctuation in the number of direct deposit transactions returned by the bank.

**Warrant Escheat Fund**

Replacement Warrants - Original

FY18 expenditures decreased 50.28% from FY17, due to the fluctuation in the number of escheated warrants replaced.

**State Off-set Claims Fund**

Payment to Claimant Agency

FY18 expenditures increased 79.21% from FY17, due to the fluctuation in the number of payments made pursuant to debts collected via the Comptroller's Involuntary Withholding System.

**Analysis of Significant Variations in Expenditures Between Fiscal Years 2017 and 2016**

**General Revenue Fund**

Per Diem, Senate

FY17 expenditures increased 42.27% from FY16, due to an increase in the number of paid session days. In FY17, there were 66 paid session days, and in FY16, there were 42 paid session days.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

Per Diem, House of Representatives

FY17 expenditures increased 53.69% from FY16, due to an increase in the number of paid session days. In FY17, there were 66 paid session days, and in FY16, there were 42 paid session days.

**Radiation Protection Fund**

Salary and Retirement Contributions - Emergency Management Assistant Director

FY17 Salary and Retirement Contributions expenditures decreased 58.33% and 59.28%, respectively, from FY16, due to the length of time the Assistant Director position was filled. In FY17, the position was filled approximately five months, and in FY16, position was filled for twelve months.

**Weights & Measures Fund**

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

FY17 Salaries, Retirement Contributions, and Group Insurance Premiums expenditures increased 62.32%, 45.14%, and 56.67%, respectively, from FY16, due to the length of time the Assistant Director position was filled. In FY17, position was filled approximately six months, and in FY16, the position was vacant.

**Professions Indirect Cost Fund**

Group Insurance Premiums, Director and Assistant Director

FY17 expenditures decreased 27.04% from FY16, 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.

**Comptroller's Administrative Fund**

Lump Sums and Other Purposes

FY17 expenditures decreased 41.86% from FY16, due to a change in the funding source for operational expenses such as travel, computer software maintenance, printing, commodities, EDP equipment and operations of automotive equipment. In FY16, due to the lack of a State budget, critical Comptroller operational costs were transferred to the Comptroller's Administrative Fund from the General Revenue Fund.

**Budget Stabilization Fund**

Lump Sums and Other Purposes

FY17 expenditures increased 100.0% from FY16, due to a change in the funding source for operational expenses such as travel, computer software maintenance, printing, commodities, EDP equipment and operations of automotive equipment. Due to the lack of a State budget, critical Comptroller operational costs were transferred to the Budget Stabilization Fund from the General Revenue Fund.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

**State Lottery Fund**

Salary and Retirement Contributions - State Lottery, Superintendent

FY17 expenditures decreased 27.06% from FY16, due to the length of time the Superintendent position was filled. In FY17, the position was filled approximately nine months, and in FY16, the position was filled approximately twelve months.

**Bank & Trust Company Fund**

Salary and Retirement Contributions – Banks & Trust, Director

FY17 Salary and Retirement Contributions expenditures increased 35.52% and 32.52%, respectively, from FY16, due to the length of time the Director position was filled. In FY17, the position was filled for twelve months, and in FY16, the position was filled approximately nine months.

**Direct Deposit Administration Fund**

Convert Returns to Warrants

FY17 expenditures decreased 40.70% from FY16, due to the fluctuation in the number of direct deposit transactions returned by the bank.

**Kanera vs State Trust Fund**

Court Ordered Payment

FY17 expenditures decreased 100% from FY16, due to the one-time court order payment pursuant to the Kanera vs State of Illinois case.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

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

**Analysis of Significant Variations in Receipts Between Fiscal Years 2018 and 2017**

**Direct Deposit Administration Fund:**

Returned Direct Deposit Items

Receipts consist of monies returned by the bank from direct deposit transactions. FY18 receipts increased 24.9% from FY17 due to the increased use/processing of electronic payments by state employees and vendors.

**Income Tax Refund Fund:**

Returned Direct Deposit Items

Beginning in FY18, the monies returned by the bank from direct deposit transactions related to tax refund transactions were separated from the Direct Deposit Administration Fund. FY18 receipts increased 100% from FY17 due to the change in funds for the processing of these electronic payments.

**Warrants Escheat Fund:**

Escheated Warrants

Receipts consist of uncashed State warrants that have escheated. FY18 Escheated Warrants Receipts decreased 25.2% from FY17 due to the fluctuation in the number of uncashed warrants.

**Comptroller's Administrative Fund:**

Non-Electronic Warrant Processing Fee

Receipts consist of fees for the processing of vendor payments when the vendor opts to receive a hardcopy warrant rather than electronic deposit. FY18 Non-Electronic Warrant Processing Fees increased 77.8% from FY17 due to an increase in the number of vendor payments subject to the fee.

Illinois Withholding Tax Refund

Receipts consist of monies received from the Department of Revenue for overpaid Withholding Taxes plus interest from previous fiscal years. Prior to FY18, overpaid Withholding Taxes were netted against future quarterly tax payments from the Office of the Comptroller. Effective in FY18, the Department of Revenue changed the policy regarding tax payments. Any overpayments are returned rather than netted against future payments. FY18 Illinois Withholding Tax Refunds increased 100% from FY17.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

**State Offset Claims Fund:**

State Offset Claims

Receipts consist of monies that have been deducted from payments to any payee for debts owed to the State by the respective payee. Money withheld is either remitted to the fund specified by the claimant agency or released to the original payee if the claim has been settled. FY18 State Offset Claims Receipts increased 75.1% from FY17 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

Collections/IW Fees

Receipts consist of monies that have been deducted from payments to any payee for administrative fees for processing Involuntary Withholding Claims for State Agencies. Monies withheld are transferred to the Comptroller Debt Recovery Trust Fund or released to the original payee if the claim has been settled. FY18 Collections/IW Fees decreased 20.8% from FY17 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

Pension Offset Claims

Beginning in FY18, the Comptroller's Office began collecting monies that have been deducted from pension payments for debts owed to the State by the respective payee pursuant to 15 ILCS 405/10.05. The FY18 Pension Offset Claims increased 100% from FY17.

**Comptroller Debt Recovery Trust Fund:**

Collection/IW Fees

Receipts consist of monies that have been deducted from payments to any payee for administrative fees for processing Involuntary Withholding Claims for State Agencies. Monies are transferred from the State Offset Claims Fund after the waiting period. The FY18 Collections/IW Fees decreased 21.7% from FY17 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

**Analysis of Significant Variations in Receipts Between Fiscal Years 2017 and 2016**

**Direct Deposit Administration Fund:**

Returned Direct Deposit Items

Receipts consist of monies returned by the bank from direct deposit transactions. FY17 receipts decreased 40.7% from FY16 due to the decreased use/processing of electronic payments by state employees and vendors.

**Social Security Administration Fund:**

Contributions, Employer

Receipts consist of make-up payments by employers and refunds from amended payroll tax returns. FY17 Employer Contributions Receipts increased 26.1% from FY16

Contributions, Employee

Receipts consist of make-up payments by employees and refunds from amended payroll tax returns. FY17 Employee Contributions Receipts increased 26.4 % from FY16 due to the fluctuation in the amount of make-up payments received from State agencies.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NON FISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

**Comptroller's Administrative Fund:**

Penalties

Receipts consist of monies collected for penalties resulting from the late submission of annual reporting for Cemeteries and Funeral Homes. FY17 Penalties decreased 30.2% from FY16 due to the settlement of a large number of penalty cases. The total amount of penalties receivable decreased over nine percent from FY17.

Local Government Penalties

Receipts consist of penalties imposed by the Local Government Financial Statement Act for the late submission of Annual Financial Reports and Audits from Local Government Entities. FY17 Local Government Penalties decreased 100% from FY16 due to an on-going review of the policies related to in the statutory requirements for reporting. This effort resulted in the decrease of penalties.

**Comptroller Debt Recovery Trust Fund:**

Collection/IW Fees

Receipts consist of monies that have been deducted from payments to any payee for administrative fees for processing Involuntary Withholding Claims for State Agencies. Monies are transferred from the State Offset Claims Fund after the waiting period. FY17 Collections/IW Fees increased 20.9% from FY16 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 EXPENDITURES  
For the Fiscal Years Ended June 30, 2018 and 2017  
(Not Examined)**

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:

**FISCAL YEAR 2018**

**Cemetery Consumer Protection Fund**

Claims

FY18 lapse period expenditures of 59.5% of total expenditures consisted of payments for court ordered restitutions.

**FISCAL YEAR 2017**

**General Revenue Fund**

Per Diem, Senate

FY17 Lapse Period expenditures of 100% of total expenditures consisted of legislative per diem payments for session days for the period of November 15, 2016 thru June 30, 2017. These payments were delayed due to cash flow.

Per Diem, House of Representatives

FY17 Lapse Period expenditures of 100% of total expenditures consisted of legislative per diem payments for session days for the period of November 15, 2016 thru June 30, 2017. These payments were delayed due to cash flow.

Mileage, General Assembly

FY17 Lapse Period expenditures of 100% of total expenditures consisted of legislative mileage payments for session days for the period of November 15, 2016 thru June 30, 2017. These payments were delayed due to cash flow.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
ANALYSIS OF ACCOUNTS RECEIVABLE  
For the Year Ended June 30, 2018  
(Expressed in Thousands)  
(Not Examined)**

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2018					
General:					
General Revenue	\$ -	\$ 30	\$ 30	\$ (29)	\$ 1
Special Revenue:					
Comptroller's Audit Expense					
Revolving	1	-	1	(1)	-
Comptroller's Administrative	-	2,164	2,164	(1,905)	259
Agency:					
Social Security Administration	-	9	9	(9)	-
<b>Total</b>	<b>\$ 1</b>	<b>\$ 2,203</b>	<b>\$ 2,204</b>	<b>\$ (1,944)</b>	<b>\$ 260</b>

General Revenue: Accounts receivable, as of June 30, 2018, consisted of \$30 due from private resources, of which \$29 has been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2018, consisted of \$1 due from local governments, which has been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2018, consisted of \$2,164 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes, of which \$1,905 has been estimated to be uncollectible.

Social Security Administration: Accounts receivable, as of June 30, 2018, consisted of \$9 of the employee portion of Social Security Taxes, which has 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  
ANALYSIS OF ACCOUNTS RECEIVABLE  
For the Year Ended June 30, 2017  
(Expressed in Thousands)  
(Not Examined)**

Fund Type/Fund	Inter- Governmental	Other	Total Receivables	Allowance for Uncollectibles	Total Net Receivables
June 30, 2017					
General:					
General Revenue	\$ -	\$ 27	\$ 27	\$ (26)	\$ 1
Special Revenue:					
Comptroller's Audit Expense					
Revolving	1	-	1	(1)	-
Comptroller's Administrative	-	2,380	2,380	(2,095)	285
Agency:					
Social Security Administration	-	5	5	(4)	1
<b>Total</b>	<b>\$ 1</b>	<b>\$ 2,412</b>	<b>\$ 2,413</b>	<b>\$ (2,126)</b>	<b>\$ 287</b>

General Revenue: Accounts receivable, as of June 30, 2017, consisted of \$27 due from private resources, of which \$26 has been estimated to be uncollectible.

Comptroller's Audit Expense Revolving: Accounts receivable, as of June 30, 2017 consisted of \$1 due from local governments, which has been estimated to be uncollectible.

Comptroller's Administrative: Accounts receivable, as of June 30, 2017, consisted of \$2,380 from fines and penalties arising from late submissions of annual reports by cemeteries and funeral homes, of which \$2,095 has been estimated to be uncollectible.

Social Security Administration: Accounts receivable, as of June 30, 2017, consisted of \$5 of the employee portion of Social Security Taxes, of which \$4 has 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  
COMPLIANCE EXAMINATION  
BUDGET IMPASSE DISCLOSURES  
For the Two Years Ended June 30, 2018  
(Not Examined)**

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Office of the Comptroller to pay Fiscal Year 2016 costs using the Office of the Comptroller's Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Agency to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Agency's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The following chart shows the Office of the Comptroller's payments of its prior period costs using future appropriations:

**FISCAL YEAR 2016 INVOICES**

<u>Fund Number</u>	<u>Fund Name</u>	Paid from Fiscal Year 2017 Appropriations		Paid from Fiscal Year 2018 Appropriations	
		<u>Number</u>	<u>Dollar Value</u>	<u>Number</u>	<u>Dollar Value</u>
0001	General Revenue Fund	333	\$586,521	0	\$0
0686	Budget Stabilization Fund	276	548,094	0	\$0
		<u>609</u>	<u>\$1,134,615</u>	<u>0</u>	<u>\$0</u>

**FISCAL YEAR 2017 INVOICES**

<u>Fund Number</u>	<u>Fund Name</u>	Paid from Fiscal Year 2017 Appropriations		Paid from Fiscal Year 2018 Appropriations	
		<u>Number</u>	<u>Dollar Value</u>	<u>Number</u>	<u>Dollar Value</u>
0001	General Revenue Fund	853	\$1,216,734	0	\$0
0686	Budget Stabilization Fund	364	382,443	0	\$0
		<u>1,217</u>	<u>\$1,599,177</u>	<u>0</u>	<u>\$0</u>

The Office did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Office did not use its Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
COMPLIANCE EXAMINATION  
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS  
For the Two Years Ended June 30, 2018  
(Not Examined)**

Transactions Involving the Illinois Finance Authority

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

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the State of Illinois Office of the Comptroller Nonfiscal Officer Responsibilities' vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2017.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
COMPLIANCE EXAMINATION  
INTEREST COSTS ON FISCAL YEAR 2017 INVOICES  
For the Two Years Ended June 30, 2018  
(Not Examined)**

Prompt Payment Interest Costs

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

**PROMPT PAYMENT INTEREST INCURRED**  
Year Ended June 30, 2017

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
0001	General Revenue Fund	96	19	\$17,147
0686	Budget Stabilization Fund	135	36	12,196
	Total	<u>231</u>	<u>55</u>	<u>\$29,343</u>

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
AVERAGE NUMBER OF EMPLOYEES  
For the Fiscal Years Ended June 30, 2018, 2017 and 2016  
(Not Examined)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Communications	3	7	6
Comptroller/Administration	7	7	6
Constituent Affairs	6	-	7
Fiscal Policy	2	2	2
Local Govt. Debt	16	16	13
Human Resources	4	3	4
Internal Audit	2	2	3
Legal	7	6	4
Office Operations	4	2	-
PLACE (CLBT)	16	16	16
External Affairs	5	9	1
Local Government	7	8	6
Minority & Small Business Development	-	1	1
Public Affairs	-	2	8
Fiscal/Bonds/Research	11	9	9
Fiscal Budget/Payroll	9	7	5
Funds Management	3	5	6
Legislative Affairs	2	2	2
Programs Management	2	-	1
Procurement	2	2	3
Administrative Service	26	21	24
Financial Reporting	5	5	5
Information Technology Operations	22	22	24
State Accounting	2	2	2
Systems Administration	49	44	43
Government & Community Affairs	14	11	11
Intergovernmental Affairs	-	-	5
Strategic Initiatives	-	-	1
	-	-	2
<b>TOTAL</b>	<b><u>226</u></b>	<b><u>211</u></b>	<b><u>220</u></b>

**STATE OF ILLINOIS**  
**OFFICE OF THE COMPTROLLER**  
**NON FISCAL OFFICER RESPONSIBILITIES**  
**EMERGENCY PURCHASES**  
**For the Years Ended June 30, 2018 and 2017**  
**(Not Examined)**

The Office of the Comptroller reported the following emergency purchases to the Office of the Auditor General during fiscal year 2018:

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
None reported		\$ -

The Office of the Comptroller reported the following emergency purchases to the Office of the Auditor General during fiscal year 2017:

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
JP Morgan Chase Bank	Procurement of electronic banking services to prevent the serious disruption of State services	\$ 43,356.21

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2018  
(Not Examined)**

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

(Appropriated Spending in Thousands)

<b><u>Reporting Programs</u></b>	<b><u>FY2017</u></b>		<b><u>FY2018</u></b>	
	<b><u>Expenditures</u></b>	<b><u>Headcount</u></b>	<b><u>Expenditures</u></b>	<b><u>Headcount</u></b>
Statewide Financial Management and Reporting	\$13,084.8	164.0	\$15,617.8	178.0
Pre-need Licensing and Compliance Enforcement	\$3,101.6	33.0	\$3,210.6	33.0
Local Government	\$1,342.6	14.0	\$1,388.7	15.0
<b><u>Non-Reporting Programs</u></b>				
Court Reporting Services	\$62,162.4	N/A	\$84,752.2	N/A
State Officers' Salaries	\$32,379.4	N/A	\$33,020.2	N/A
Administrative Fund	\$485.7	N/A	\$422.3	N/A
State Lottery Expenses	\$50.3	N/A	\$50.4	N/A
Budget Stabilization	\$930.5	N/A	\$0.0	N/A
<b>Agency Totals</b>	<b>\$113,537.3</b>	<b>211.0</b>	<b>\$138,462.2</b>	<b>226.0</b>

**Mission and Organization**

With the passage of the Illinois Constitution of 1970, the Office 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 Office to apply sound fiscal controls to all the State's central fiscal accounts.

The Comptroller is the State's Chief Fiscal Control Officer, responsible for the legal, efficient, and effective operation of state government's fiscal affairs. The Office of the Comptroller is charged with the responsibility of maintaining the state's central fiscal accounts, ordering payments into the treasury, and issuing warrants against any funds held by the Treasurer. The state constitution directs the Comptroller to apply sound fiscal controls to the state's central fiscal accounts.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2018  
(Not Examined)**

To carry out its constitutional and statutory requirements, the Office of the Comptroller performs the key financial functions of statewide financial management and reporting. Additionally, the Office of the Comptroller 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 thousands of units of local government.

By the end of the 2017 fiscal year, the state had gone two entire fiscal years without a fully appropriated state budget. By June 30, 2017, the state's unpaid bill backlog had risen to \$14.7 billion – an increase of more than \$2 billion since the close of the 2016 fiscal year. A temporary, six-month budget for the fiscal year, approved in June 2016, helped to provide for nearly \$14.5 million payments processed by the office, but that amount was still 500,000 less than the number of payments processed in fiscal year 2015, and 700,000 less than the number of payments processed in fiscal year 2014. As in fiscal year 2016, the lack of a state budget and sufficient revenue to pay for court-ordered spending, consent decrees and continuing appropriations worsened the state's fiscal situation and influenced statewide financial management in fiscal year 2017.

In fiscal year 2017, the office's Expenditure Analysis and Review Section (EARS) received 20,446 formal inquiries for information and more than 21.4 million page views of the Comptroller's website (an increase of 1.7 million from fiscal year 2016), where visitors can access a variety of financial information and reports. In fiscal year 2018 EARS received 21,678 formal inquiries for information.

As part of the statutory responsibility of the Office of the Comptroller, 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 ensure that the financial data submitted on the Annual Financial Reports (AFRs) is of acceptable quality to produce the Fiscal Responsibility Report Card. In fiscal year 2017, the Local Government Division achieved a compliance rate of 98.8 percent and the PLACE Division achieved 95 percent compliance among pre-need licensees. To help ensure the protection of consumer funds, audits of these financial reports are conducted on a recurring basis, with 514 performed in fiscal year 2017 and 571 in fiscal year 2018. The Local Government Division achieved a compliance rate of 99 percent in fiscal year 2018 and the PLACE Division achieved 95 percent compliance among pre-need licensees.

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, and communication with the division via email. In fiscal year 2018, the division's hotline received 4,718 calls and 1,291 emails. All reports, including Fiscal Responsibility Report Cards and Data Summaries, Annual Financial Reports, and TIF Reports, may be found on the Comptroller's website, [illinoiscomptroller.gov](http://illinoiscomptroller.gov), by selecting the "Find a Report" button and scrolling the drop-down function.

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
NONFISCAL OFFICER RESPONSIBILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2018  
(Not Examined)**

The salaries of all court reporters employed by the circuit courts are paid by the State of Illinois. 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, including the six statewide elected executive branch officers, members of the Legislature, and various department directors and commission chairs and members.

## 2018 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 and Objectives**
1. To process 91% of all problem-free non-General Revenue Fund commercial transactions in four business days or less.
  2. To maintain the number of certified vendors at or above 94.5% of the total vendor file by June 30, 2019.
  3. To maintain at or above 98.5% 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) online obligation program at or above 63 through June 30, 2019.
  5. Maintain at or above 89% the number of payroll Electronic Fund Transfers (EFT) by June 30, 2019.

**Source of Funds****Statutory Authority** 15 ILCS 405

	<b>Fiscal Year 2019 Target/Projected</b>	<b>Fiscal Year 2018 Actual</b>	<b>Fiscal Year 2018 Target/Projected</b>	<b>Fiscal Year 2017 Actual</b>	<b>Fiscal Year 2016 Actual</b>
<b><u>Input Indicators</u></b>					
* Total expenditures - all sources (in thousands)	\$ 15,930.0	\$ 15,617.8	\$ 16,110.0	\$ 13,084.8	\$ 11,698.3
* Total expenditures - state appropriated funds (in thousands)	\$ 15,930.0	\$ 15,617.8	\$ 16,110.0	\$ 13,084.8	\$ 11,698.3
* Average monthly full-time equivalents	178	178	177	164	177
<b><u>Output Indicators</u></b>					
* Total payments processed	15,000,000	14,827,574	14,500,000	14,482,761	14,085,085
* Total commercial vouchers processed	3,250,000	3,320,375	3,350,000	3,306,598	3,067,522
* Total vendors on vendor file	600,000	598,101	550,000	505,121	600,915
* Vendors on vendor file that are certified	575,000	560,930	520,000	469,482	577,395
* Total number of intercepted payments - Local	275,000	273,955	275,000	269,099	250,029
* Total number of intercepted payments - State	200,000	177,394	225,000	219,201	231,701
* Paperless vouchers processed	4,250,000	4,226,384	4,200,000	4,015,154	3,741,518
* Inquiries received by Expenditure Analysis and Review Section (EARS)	21,500	21,678	21,750	20,446	22,141
* Number of agencies that participate in the SAMS online obligations processing program	63	62	63	61	56
* Number of agencies that participate in the SAMS File Transfer Protocol Program	96	95	90	88	88
* Agencies participating in the PAR program	80	79	80	78	79
* Number of EFT transactions - Payroll Direct	2,600,000	2,590,152	2,600,000	2,575,523	2,573,930
* Number of EFT transactions - Retirement	2,300,000	2,371,120	2,200,000	2,080,062	2,238,412
* Number of EFT transactions - Tax	2,900,000	2,799,554	3,000,000	2,929,538	2,886,000
* Number of EFT transactions - Commercial	3,300,000	3,357,478	3,200,000	3,189,496	2,906,577
<b><u>Outcome Indicators</u></b>					
* Percent of non-GRF commercial vouchers processed in four business days or less	91 %	91.94 %	89 %	90.48 %	93.08 %
* Percent of certified vendors on vendor file	94.5 %	93.79 %	94 %	92.94 %	96.09 %
* Dollar amount of intercepted payments - State (in millions)	N/A	\$ 56.9	N/A	\$ 42.6	\$ 42.0

## 2018 Statewide Financial Management and Reporting

	Fiscal Year 2019 Target/Projected	Fiscal Year 2018 Actual	Fiscal Year 2018 Target/Projected	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
* Dollar amount of intercepted payments - Local (in millions)	N/A	\$ 43.9	N/A	\$ 43.3	\$ 40.0
* Percent of paperless commercial vouchers approved	98.5 %	97.6 %	98 %	97.62 %	98.27 %
* Percent of EFT transactions - Payroll Direct	89 %	88.73 %	88.5 %	88.09 %	88.23 %
* Percent of EFT transactions - Retirement	94 %	93.65 %	90 %	89.18 %	92.67 %
* Percent of EFT transactions - Tax	70 %	70.06 %	70 %	69.91 %	70.14 %
* Percent of EFT transactions - Commercial	72 %	70.49 %	73 %	72.67 %	73.17 %
* Illinois CAFR received Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting	N/A	N/A	N/A	Yes	Yes
* Illinois PAFR received GFOA Certificate of Achievement for Outstanding Achievement in PAFR Reporting	N/A	N/A	N/A	Yes	Yes
* Percent change in number of intercepted payments - Local	N/A	1.8 %	N/A	7.63 %	-6.38 %
* Percent change in number of intercepted payments - State	N/A	-19.07 %	N/A	-5.39 %	13.97 %
<b><u>Efficiency/Cost-Effectiveness Indicators</u></b>					
* Inquiries per EARS staff	7,167	7,226	7,250	6,815	7,380
* Personal Service cost per EARS inquiry (in dollars)	\$ 9.3	\$ 9.4	\$ 9.9	\$ 9.8	\$ 10.6

## 2018 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 ensure statutorily required operations.

- Program Goals and Objectives**
1. To provide regulation of pre-need licenses and purchases through continuous correspondence.
  2. To increase the compliance rate of licensees filing Annual Reports to 100%.
    - a. By June 2019, 100% of licensees required to electronically file would be in compliance.
    - b. 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.
    - a. By January 1, 2019, PLACE auditors will enhance policies and procedures to increase efficiency within the auditing process.

**Source of Funds** General Revenue Fund. Cemetery Consumer Protection Fund. **Statutory Authority** 225 ILCS 45, 760 ILCS 100

	<b>Fiscal Year 2019 Target/Projected</b>	<b>Fiscal Year 2018 Actual</b>	<b>Fiscal Year 2018 Target/Projected</b>	<b>Fiscal Year 2017 Actual</b>	<b>Fiscal Year 2016 Actual</b>
<b><u>Input Indicators</u></b>					
* Total expenditures - all sources (in thousands)	\$ 3,275.0	\$ 3,210.6	\$ 3,812.0	\$ 3,101.6	\$ 2,875.9
* Total expenditures - state appropriated funds (in thousands)	\$ 3,275.0	\$ 3,210.6	\$ 3,812.0	\$ 3,101.6	\$ 2,875.9
* Average monthly full-time equivalents	33	33	36	33	24
<b><u>Output Indicators</u></b>					
* Total licenses issued	35	38	35	19	37
* Total audits conducted	600	571	600	514	519
* Total number of licensees	2,000	1,981	2,021	1,986	1,967
* Total number of licensees meeting annual reporting requirements	2,000	1,869	2,020	1,890	1,880
<b><u>Outcome Indicators</u></b>					
* Percent of total licensees complying with annual reporting requirements	100 %	95 %	100 %	95 %	95 %
* Late filing fees received from licensees (in thousands)	\$ 10.0	\$ 39.5	\$ 10.0	\$ 68.3	\$ 7.3
<b><u>Efficiency/Cost-Effectiveness Indicators</u></b>					
* Consumer hotline inquiries	300	335	350	442	430
* Audits per auditor	80	71	80	64	74

## 2018 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 and Objectives**
1. To ensure that local governments comply with statutory financial reporting requirements.
    - a. To increase the compliance rate of local governments filing Annual Financial Reports (AFR) to 100%.
    - b. 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.
    - a. To collect and analyze AFRs.
    - b. To produce the Fiscal Responsibility Report Card.
  3. To provide taxpayers with useful fiscal information regarding local governments.
    - a. To make all reports available for public inspection on the Comptroller's Warehouse landing page.

### Source of Funds

### Statutory Authority

	Fiscal Year 2019 Target/Projected	Fiscal Year 2018 Actual	Fiscal Year 2018 Target/Projected	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
<b><u>Input Indicators</u></b>					
* Total expenditures - all sources (in thousands)	\$ 1,417.0	\$ 1,388.7	\$ 1,714.0	\$ 1,342.6	\$ 1,651.0
* Total expenditures - state appropriated funds (in thousands)	\$ 1,417.0	\$ 1,388.7	\$ 1,714.0	\$ 1,342.6	\$ 1,651.0
* Average monthly full-time equivalents	15	15	18	14	18
<b><u>Output Indicators</u></b>					
* Inquiries to local government help desk	5,000	4,718	6,000	4,959	5,570
<b><u>Outcome Indicators</u></b>					
* Percent of local governments complying with AFR requirements	99.5 %	99 %	99.5 %	98.8 %	99.6 %
* Percent of local governments using the Comptroller Connect Internet Filing Program	99.5 %	99 %	99.5 %	98.8 %	99.8 %
* Inquiries to Local Government email	4,500	4,291	4,500	1,725	1,640