



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

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

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

An abstract background featuring a complex grid of lines and overlapping geometric shapes in shades of gray and white, creating a sense of depth and perspective.

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STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

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STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

AGENCY OFFICIALS

Comptroller	Ms. Susana A. Mendoza
Assistant Comptroller - Fiscal Policy and Budget	Mr. Kevin Schoeben
Assistant Comptroller - Operations and Information Technology (February 1, 2019 to present)	Ms. Ellen Andres
Assistant Comptroller – Operations and Information Technology (through January 31, 2019)	Mr. Marvin Becker
Chief Legal Counsel (February 3, 2020 to present)	Ms. Debjani Desai
Acting Chief Legal Counsel (July 1, 2019 - February 2, 2020)	Mr. Adam Alstott
Acting Director of Chicago Operations	Mr. Cesar Orozco
Director of Internal Audit	Mr. Gary Shadid

The Agency’s primary administrative offices are located at:

James R. Thompson Center
100 W. Randolph, Suite 15-500
Chicago, Illinois 60601-3252
1871

Land of Lincoln Building
325 West Adams
Springfield, Illinois 62704-

Capitol Building
State House Room 201
Springfield, Illinois 62706-0001



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

MANAGEMENT ASSERTION LETTER

May 26, 2021

Sikich LLP
132 South Water Street, Suite 300
Decatur, IL 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Office of Comptroller (Office). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the Office has materially complied with the specified requirements listed below.

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

100 West Randolph Street, Suite 15-500
Chicago, Illinois 60601-3252
(312) 814-2451

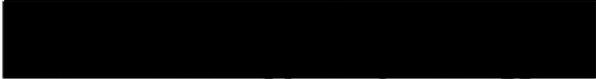
201 State Capitol
Springfield, Illinois 62706-0001
(217) 782-6000

325 West Adams Street
Springfield, Illinois 62704-1871
(217) 782-6084

E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Office of Comptroller



Susana A. Mendoza, Comptroller



Ellen Andres, Assistant Comptroller | Operations



Debjani Desai, Chief Legal Counsel

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	4	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	9	New	Noncompliance with the State Employment Records Act	Significant Deficiency and Noncompliance
2020-002	11	New	Personnel file deficiencies	Significant Deficiency and Noncompliance
2020-003	13	New	Weaknesses in cybersecurity programs and practices	Significant Deficiency and Noncompliance
2020-004	15	New	Lack of controls over the review of internal controls over service providers	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

EXIT CONFERENCE

The Office waived an exit conference in a correspondence from Ellen Andres, Assistant Comptroller, on May 10, 2021. The responses to the recommendations were provided by Ellen Andres, Assistant Comptroller, in a correspondence dated May 10, 2021.

132 South Water Street., Suite 300
Decatur, IL 62523
217.423.6000

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**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 compliance by the State of Illinois, Office of Comptroller – NonFiscal Officer Responsibilities (Office) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2020. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office’s compliance with the specified requirements based on our examination.

The specified requirements are:

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

- E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Office complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, the Office complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-001 and 2020-004.

The Office's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Office's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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

Internal Control Over Compliance

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2020-001 and 2020-004 that we consider to be significant deficiencies.

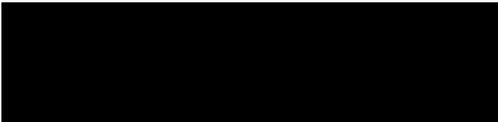
As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Office's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Office's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Office's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 7 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Office management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 7. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 7 or the Analysis of Operations Section.



Decatur, Illinois
May 26, 2021

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Noncompliance with the State Employment Records Act)

The Office of Comptroller (Office) included inaccurate information in its Agency Workforce Report (Report) filed for fiscal years 2018 and 2019. In addition, the Office was unable to provide documentation supporting when the fiscal year 2019 Report was submitted to the Governor's office.

During testing, auditors noted the Office did not accurately complete the fiscal year 2018 and fiscal year 2019 Reports filed during the engagement period. The following errors were noted in the fiscal year 2018 Report:

- The Office incorrectly reported the number of employees and related calculated percentages in eight categories (African American male professionals, Hispanic male professionals, Asian male professionals, Caucasian female professionals, disabled male professionals, African American female new hires, Caucasian male new hires, and Caucasian female new hires).
- Errors in the number of employees caused the total number and calculated percentage in four categories (total female professionals, total minority professionals, total female new hires, and total minority new hires) to be incorrect.
- Errors in the number of employees caused the total number of professionals to be incorrect.
- 55 errors were made in calculating percentages reported, not related to the number of employee errors already noted.

The following errors were noted in the fiscal year 2019 Report:

- The Office incorrectly reported the number of employees and related calculated percentages in nine categories (disabled males with income between \$60,000-\$69,999, disabled male professionals, Hispanic male contractors, Caucasian male contractors, Caucasian female contractors, African American male promotions, African American female promotions, Caucasian male promotions, and Caucasian female promotions).
- Errors in the number of employees caused the total number and calculated percentage in four categories (total disabled males, total female contractors, total minority contractors, total female promotions) to be incorrect.
- Errors in the number of employees caused the total number of professionals to be incorrect.
- Errors in calculations caused the total number of employees and related calculated percentages in four categories (female with income of \$80,000-\$99,999, total females, total Caucasian males and total Caucasian females).
- Four errors were made in calculating percentages reported, not related to the number of employee or calculation errors already noted.

The Governor's office did not have record of the fiscal year 2019 report being filed, and the Office was unable to provide documentation to demonstrate the fiscal year 2019 report was submitted to the Governor's office.

The State Employment Records Act (Act) (5 ILCS 410/20) requires each State agency to collect, classify, maintain, and report accurate data regarding the number of State employees, as required by the Act, on a fiscal year basis. Each agency shall file a copy of all reports with the Office of the Secretary of State and submit an annual report to the Governor by January 1 each year.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide for the preparation of reliable financial and statistical reports.

Office officials stated the errors were due to a change in staffing assignments and lack of understanding on how to complete the forms.

Failure to provide complete and accurate reports prevents fulfillment of the purpose of the Act, which is to provide information to help guide efforts to achieve a more diversified State work force. (Finding Code No. 2020-001)

RECOMMENDATION

We recommend the Office implement procedures to ensure the Agency Workforce Report is prepared accurately, including a review process prior to the submission of the Report to the applicable parties. Further, we recommend the Office file corrected Reports for fiscal years 2018 and 2019 with the Office of the Governor and the Office of the Secretary of State within 30 days after the release of this examination report as required by the Illinois State Auditing Act (30 ILCS 5/3-2.2(b)).

OFFICE RESPONSE

The Office agrees with the finding and recommendations.

2020-002. **FINDING** (Personnel file deficiencies)

The Office of Comptroller (Office) did not maintain adequate internal controls over personnel files.

During our testing of 40 personnel files, we noted the following:

- Ten (25%) employees did not have a timely performed evaluation in their personnel file. Nine of the ten late evaluations were performed between seven and 196 business days after the performance evaluation was required. One of the ten employees did not receive an evaluation during fiscal year 2019.
- Five (13%) employees tested did not have an Employment Eligibility Verification form (I-9) completed timely. The I-9 forms were completed between 2 and 226 days late.
- Six (15%) employees tested did not have an Employment Eligibility Verification forms (I-9) completed correctly. Specifically, we noted the I-9 forms were not dated and/or signed.

The Office's Employee Handbook requires a performance evaluation to be completed at least twice for employees serving a six-month probationary period. Employees serving a three month probationary period are evaluated at two and one-half months after the commencement of the probationary period and all bargaining unit and merit compensated certified employees should be evaluated annually.

The Immigration Reform and Control Act of 1986 (8 USC § 1324a) (Act) requires a hiring entity to attest that it has verified an individual it employs is not an unauthorized alien. The Act and relevant federal regulations require a hiring entity to (a) ensure the individuals it hires properly complete Section 1 of Form I-9 at the time of hire, and (b) sign Section 2 of Form I-9 within three business days of hire (8 CFR §274a.2). The Act further states a paper (with original handwritten signatures), electronic, original paper scanned into an electronic format, or a combination of paper and electronic, or microfilm or microfiche copy of the original signed version of the Form I-9 must be retained by an employer for three years after the date of hire or one year after the date of the individuals' employment is terminated, whichever is later.

Office officials stated the late evaluations were due to employees working remotely as a result of COVID-19 and oversight. Additionally, Office officials stated the issues related to the I-9 forms were due to a lack of training for the new employee responsible.

Failure to maintain complete and accurate personnel files, including evaluations to systematically and uniformly approach the development of employees and communicate expectations results in noncompliance with laws, rules, and internal policies. Failure to maintain Form I-9 within personnel files results in noncompliance with the Code of Federal Regulations. (Finding Code No. 2020-002)

RECOMMENDATION

We recommend the Office implement internal controls to timely perform evaluations. We also recommend the Office review its personnel files to ensure all required documentation is contained therein and is accurate, including a completed Form I-9.

OFFICE RESPONSE

The Office agrees with the finding and recommendations.

2020-003. **FINDING** (Weaknesses in cybersecurity programs and practices)

The Office of Comptroller (Office) had not implemented adequate internal controls related to cybersecurity programs and practices.

The Office carries out its mission through the use of Information Technology, including various applications. Large volumes of confidential or personal information, such as names, addresses, Social Security numbers, and banking information, reside at the Office.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Office's cybersecurity program, practices, and control of confidential information, we noted the Office had not:

- Established a risk management methodology for identifying potential risk and mitigating the risks identified.
- Established a data classification methodology or classified its data most susceptible to attack to ensure adequate protection.
- Ensured all employees had completed the monthly and annual cybersecurity training.
- Established a configuration management policy.
- Completed a formal and comprehensive risk assessment for identifying confidential information to ensure it was adequately secured. Although the Office had identified the location of social security numbers, the exercise did not address management's assessments, weaknesses identified, and corrective actions.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and maintain accountability over the State's resources. Additionally, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well-managed controls to protect computer systems and data.

Office management indicated the exceptions were due to competing priorities and COVID-19.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Office's volumes of confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2020-003)

RECOMMENDATION

We recommend the Office:

- Establish a risk management methodology for identifying potential risk and mitigating the risks identified.
- Establish a data classification methodology and classify its data most susceptible to attack to ensure adequate protection.
- Ensure all employees complete the monthly and annual cybersecurity training.
- Establish a configuration management policy.
- Complete a formal and comprehensive risk assessment for identifying confidential information to ensure it was adequately secured. Additionally, the risk assessment should address management's assessments, weaknesses identified, and corrective actions.

OFFICE RESPONSE

The Office agrees with the finding and recommendations.

2020-004. **FINDING** (Lack of controls over the review of internal controls over service providers)

The Office of Comptroller (Office) did not obtain or conduct independent internal control reviews over its service providers.

We requested the Office provide a population of service providers utilized in order to determine if the Office had reviewed the internal controls over the service providers. In response to our request, the Office provided a population of service providers; however, they were unable to provide documentation demonstrating the completeness of the population.

Due to these conditions, we were unable to conclude the Office's population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205). **Even given the population limitations noted above, we performed testing of the service providers utilized by the Office from the population provided by the Office.**

The Office utilized five service providers to provide:

- Software as a Service (SaaS), and
- IT Hosting.

During our testing, we noted the Office did not:

- Obtain System and Organization Control (SOC) reports or conduct independent internal control examinations for each service provider.
- Conduct an analysis to determine the impact of the noted deviations within the SOC report.
- Monitor and document the operation of the Complementary User Entity Controls (CUECs) related to the Office's operations.
- Obtain or review SOC reports for subservice providers or perform alternative procedures to determine the impact on its internal control environment.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The National Institute of Standards and Technology (NIST), *Security and Privacy Controls for Information Systems and Organizations*, Maintenance and System and Service Acquisition sections, requires entities outsourcing their Information Technology (IT) environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

Office management indicated the exceptions were due to the lack of resources.

Without having obtained and reviewed a SOC Report or another form of independent internal control review, the Office does not have assurance the service providers' internal controls are adequate and operating effectively. (Finding Code No. 2020-004)

RECOMMENDATION

We recommend the Office implement controls to identify and document all service providers utilized. Further, we recommend the Office obtain SOC reports or perform independent internal control reviews at least annually. Specifically, the Office should:

- Document its review of the SOC reports and assessment of noted deviations to the Office's internal controls.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself the existence of the subservice organization would not impact its internal control environment.
- Review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Office, and any compensating controls.
- Monitor and document the operation of the CUECs relevant to the Office's operations.

OFFICE RESPONSE

The Office agrees with the finding and recommendations.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
CURRENT STATUS OF MANAGEMENT AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2020

As part of the compliance examination of the Office of Comptroller (Office) for the two years ended June 30, 2020, 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 fifth time follow up has been conducted. The follow up we conducted was only for the recommendation not fully implemented by the Office. The remaining recommendation was directed to both the Office and the Governor's Office. The recommendation, along with the current status, is presented below.

Recommendation #2 – Correcting Problems with the Financial Reporting System

The Governor's Office and the Office of 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 Comprehensive Annual Financial Report system in January 2012. Since then, the Office has continued to enhance the current features of the WEDGE and Comprehensive Annual Financial Report system, keeping in compliance with the most recently issued GASB Standards. The Office continues to work with the Department of Innovation and Technology as they implement an ERP system at various State agencies. In addition, 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.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			Expenditures July 1 to September 30, 2020	September 30, 2020		
Public Acts 100-1179, 101-0007, and 101-0010						
FISCAL YEAR 2020	\$ 21,636,700	\$ 19,402,267	\$ 1,121,877	\$ 20,524,144	\$ 1,112,556	
APPROPRIATED FUNDS						
General Revenue Fund - 0001						
Operations						
Lump Sum and Other Purposes						
State Officer Salaries and Other						
Salaries, Members of House of Representatives	8,202,600	8,202,531	-	8,202,531	69	
Salaries, Members of Senate	4,138,000	4,109,949	-	4,109,949	28,051	
Salaries, Leadership	2,085,200	1,566,086	15,418	1,581,504	503,696	
Per Diem, Senate	400,000	195,946	-	195,946	204,054	
Per Diem, House of Representatives	800,000	381,124	-	381,124	418,876	
Salaries, Auditor General	417,300	170,836	-	170,836	246,464	
Salaries, Elected Officers, Executive Branch	897,800	737,371	-	737,371	160,429	
Salaries, Appointed Officers, Executive Branch	11,009,200	9,780,079	7,944	9,788,023	1,221,177	
Salaries, Executive Inspector Generals	590,000	528,895	-	528,895	61,105	
Social Security	1,151,200	1,145,755	831	1,146,586	4,614	
Mileage, General Assembly	450,000	268,092	-	268,092	181,908	
Contingencies	1,555,600	-	-	-	1,555,600	
Cost of Living Adjustments	684,800	-	-	-	684,800	
Subtotal, Fund 0001	\$ 54,018,400	\$ 46,488,931	\$ 1,146,070	\$ 47,635,001	\$ 6,383,399	
Road Fund - 0011						
Salaries, Transportation Secretary and Asst. Secretary	\$ 319,700	\$ 176,908	\$ -	\$ 176,908	\$ 142,792	
Retirement Contributions	173,600	97,507	-	97,507	76,093	
Social Security	21,200	8,821	-	8,821	12,379	
Group Insurance	48,000	26,061	-	26,061	21,939	
Subtotal, Fund 0011	\$ 562,500	\$ 309,297	\$ -	\$ 309,297	\$ 253,203	

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
Public Acts 100-1179, 101-0007, and 101-0010					
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
Fire Prevention Fund - 0047					
Salary, State Fire Marshall	\$ 136,200	\$ 136,146	\$ -	\$ 136,146	\$ 54
Retirement Contributions	74,000	73,914	-	73,914	86
Social Security	10,500	10,415	-	10,415	85
Group Insurance	24,000	-	-	-	24,000
Subtotal, Fund 0047	\$ 244,700	\$ 220,475	\$ -	\$ 220,475	\$ 24,225
Title III Social Security & Employment Service Fund - 0052					
Salaries, Director And Board of Review	\$ 242,700	\$ 242,618	\$ -	\$ 242,618	\$ 82
Retirement Contributions	129,600	91,066	-	91,066	38,534
Social Security	17,700	17,643	-	17,643	57
Group Insurance	25,600	25,562	-	25,562	38
Subtotal, Fund 0052	\$ 415,600	\$ 376,889	\$ -	\$ 376,889	\$ 38,711
Radiation Protection Fund - 0067					
Salary, Emergency Management Assistant Director	\$ 133,000	\$ -	\$ -	\$ -	\$ 133,000
Retirement Contributions	72,200	-	-	-	72,200
Social Security	10,200	-	-	-	10,200
Group Insurance	24,000	-	-	-	24,000
Subtotal, Fund 0067	\$ 239,400	\$ -	\$ -	\$ -	\$ 239,400

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NONFISCAL OFFICER RESPONSIBILITIES
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
Public Acts 100-1179, 101-0007, and 101-0010					
APPROPRIATED FUNDS					
Weights & Measures Fund - 0163					
Salaries, Agriculture Director and Assistant Director	\$ 283,400	\$ 135,765	\$ -	\$ 135,765	\$ 147,635
Retirement Contributions	153,900	73,760	-	73,760	80,140
Social Security	20,600	10,231	-	10,231	10,369
Group Insurance	48,000	9,193	-	9,193	38,807
Subtotal, Fund 0163	\$ 505,900	\$ 228,949	\$ -	\$ 228,949	\$ 276,951
Professions Indirect Cost Fund - 0218					
Salaries, Professional Reg. Secretary and Directors	\$ 441,400	\$ 441,347	\$ -	\$ 441,347	\$ 53
Retirement Contributions	240,600	240,528	-	240,528	72
Social Security	33,400	33,380	-	33,380	20
Group Insurance	72,000	38,573	-	38,573	33,427
Subtotal, Fund 0218	\$ 787,400	\$ 753,828	\$ -	\$ 753,828	\$ 33,572
DCFS Children's Services Fund - 0220					
Salaries, DCFS Director and Assistant Director	\$ 177,000	\$ 176,908	\$ -	\$ 176,908	\$ 92
Retirement Contributions	96,500	96,488	-	96,488	12
Social Security	13,400	13,322	-	13,322	78
Group Insurance	24,000	19,913	-	19,913	4,087
Subtotal, Fund 0220	\$ 310,900	\$ 306,631	\$ -	\$ 306,631	\$ 4,269

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 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
Public Acts 100-1179, 101-0007, and 101-0010					
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
Technology Management Revolving Fund - 0304					
Salaries, IDOT Secretary	\$ 177,000	\$ 176,908	\$ -	\$ 176,908	\$ 92
Retirement Contributions	96,200	96,167	-	96,167	33
Social Security	13,100	13,076	-	13,076	24
Group Insurance	29,800	29,764	-	29,764	36
Subtotal, Fund 0304	\$ 316,100	\$ 315,915	\$ -	\$ 315,915	\$ 185
IL Power Agency Operations Fund - 0425					
Salary, IL Power Agency Director	\$ 122,300	\$ 122,235	\$ -	\$ 122,235	\$ 65
Retirement Contributions	66,500	66,454	-	66,454	46
Social Security	9,200	8,616	-	8,616	584
Group Insurance	26,100	26,061	-	26,061	39
Subtotal, Fund 0425	\$ 224,100	\$ 223,366	\$ -	\$ 223,366	\$ 734
IL Workers' Compensation Commission Fund - 0534					
Salaries, Worker's Compensation Comm. Board	\$ 1,204,700	\$ 1,204,692	\$ -	\$ 1,204,692	\$ 8
Retirement Contributions	657,600	657,596	-	657,596	4
Social Security	92,100	90,314	-	90,314	1,786
Group Insurance	240,000	137,843	-	137,843	102,157
Subtotal, Fund 0534	\$ 2,194,400	\$ 2,090,445	\$ -	\$ 2,090,445	\$ 103,955
Comptroller's Administrative Fund - 0543					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 523,436	\$ 52,889	\$ 576,325	\$ 923,675
Subtotal, Fund 0543	\$ 1,500,000	\$ 523,436	\$ 52,889	\$ 576,325	\$ 923,675

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 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Acts 100-1179, 101-0007, and 101-0010	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			Expenditures July 1 to September 30, 2020	Expenditures September 30, 2020		
APPROPRIATED FUNDS						
Horse Racing Fund - 0632						
Salaries, Racing Board	\$ 137,800	\$ 13,200	\$ 12,600	\$ -	\$ 25,800	\$ 112,000
Retirement Contributions	74,900	-	-	-	-	74,900
Social Security	10,600	1,010	964	-	1,974	8,626
Subtotal, Fund 0632	\$ 223,300	\$ 14,210	\$ 13,564	\$ -	\$ 27,774	\$ 195,526
State Lottery Fund - 0711						
Salary, State Lottery Superintendent	\$ 167,300	\$ 167,219	\$ -	\$ -	\$ 167,219	\$ 81
Retirement Contributions	91,000	90,959	-	-	90,959	41
Social Security	11,300	11,284	-	-	11,284	16
Group Insurance	24,000	21,605	-	-	21,605	2,395
Expenses with State Lottery	50,300	50,300	-	-	50,300	-
Subtotal, Fund 0711	\$ 343,900	\$ 341,367	\$ -	\$ -	\$ 341,367	\$ 2,533
Bank & Trust Company Fund - 0795						
Salary, Director	\$ 160,500	\$ 160,410	\$ -	\$ -	\$ 160,410	\$ 90
Retirement Contributions	87,200	87,144	-	-	87,144	56
Social Security	12,100	12,092	-	-	12,092	8
Group Insurance	24,000	12,188	-	-	12,188	11,812
Subtotal, Fund 0795	\$ 283,800	\$ 271,834	\$ -	\$ -	\$ 271,834	\$ 11,966

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For the Fifteen Months Ended September 30, 2020

Public Acts 100-1179, 101-0007, and 101-0010	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			Expenditures July 1 to September 30, 2020	September 30, 2020		
FISCAL YEAR 2020						
APPROPRIATED FUNDS						
Nuclear Safety Emergency Preparedness Fund - 0796						
Salary, Emergency Management Director	\$ 155,300	\$ 151,816	\$ -	\$ -	\$ 151,816	\$ 3,484
Retirement Contributions	84,700	82,706	-	-	82,706	1,994
Social Security	11,500	11,450	-	-	11,450	50
Group Insurance	24,000	13,874	-	-	13,874	10,126
Subtotal, Fund 0796	\$ 275,500	\$ 259,846	\$ -	\$ -	\$ 259,846	\$ 15,654
Personal Property Replacement Tax Fund - 0802						
Lump Sum and Other Purposes	\$ 85,829,700	\$ 82,200,620	\$ 3,472,340	\$ -	\$ 85,672,960	\$ 156,740
Subtotal, Fund 0802	\$ 85,829,700	\$ 82,200,620	\$ 3,472,340	\$ -	\$ 85,672,960	\$ 156,740
Real Estate License Administration Fund - 0850						
Salary, Real Estate Director	\$ 146,200	\$ 146,129	\$ -	\$ -	\$ 146,129	\$ 71
Retirement Contributions	79,400	79,387	-	-	79,387	13
Social Security	11,000	10,983	-	-	10,983	17
Group Insurance	24,000	13,874	-	-	13,874	10,126
Subtotal, Fund 0850	\$ 260,600	\$ 250,373	\$ -	\$ -	\$ 250,373	\$ 10,227
Insurance Producer Administrative Fund - 0922						
Salary, Insurance Director	\$ 159,100	\$ 159,071	\$ -	\$ -	\$ 159,071	\$ 29
Retirement Contributions	86,700	86,606	-	-	86,606	94
Social Security	11,700	11,670	-	-	11,670	30
Group Insurance	26,100	26,061	-	-	26,061	39
Subtotal, Fund 0922	\$ 283,600	\$ 283,408	\$ -	\$ -	\$ 283,408	\$ 192

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For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
Public Acts 100-1179, 101-0007, and 101-0010					
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
Park and Conservation Fund - 0962					
Salaries, Natural Resources Director and Asst Dir.	\$ 303,700	\$ 303,624	\$ -	\$ 303,624	\$ 76
Retirement Contributions	164,900	164,837	-	164,837	63
Social Security	23,300	23,227	-	23,227	73
Group Insurance	48,000	-	-	-	48,000
Subtotal, Fund 0962	\$ 539,900	\$ 491,688	\$ -	\$ 491,688	\$ 48,212
Subtotal - Appropriated Funds	\$ 149,359,700	\$ 135,951,508	\$ 4,684,863	\$ 140,636,371	\$ 8,723,329
NONAPPROPRIATED FUNDS					
Cemetery Consumer Protection Fund - 0096					
Claims		\$ 49,018	\$ -	\$ 49,018	
Subtotal, Fund 0096		\$ 49,018	\$ -	\$ 49,018	
Direct Deposit Administration Fund - 0200					
Convert Returns to Warrants		\$ 41,070,841	\$ -	\$ 41,070,841	
Subtotal, Fund 0200		\$ 41,070,841	\$ -	\$ 41,070,841	
Social Security Administration Fund - 0204					
Refund Employee/Employer		\$ 748,282	\$ (862)	\$ 747,420	
Subtotal, Fund 0204		\$ 748,282	\$ (862)	\$ 747,420	
Warrant Escheat Fund - 0485					
Replacement Warrants-Original		\$ 6,593,461	\$ -	\$ 6,593,461	
Subtotal, Fund 0485		\$ 6,593,461	\$ -	\$ 6,593,461	

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For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
Public Acts 100-1179, 101-0007, and 101-0010					
FISCAL YEAR 2020					
NONAPPROPRIATED FUNDS					
State Off-set Claims Fund - 0658					
Payment to Claimant Agency		\$ 77,197,899	\$ (75,892)	\$ 77,122,007	
Subtotal, Fund 0658		\$ 77,197,899	\$ (75,892)	\$ 77,122,007	
Comptroller Debt Recovery Fund - 0722					
Payment to Local Entities		\$ 48,681,727	\$ (556,173)	\$ 48,125,554	
Subtotal, Fund 0722		\$ 48,681,727	\$ (556,173)	\$ 48,125,554	
Pre-Need Funeral Consumer Protection Fund - 0805					
Restitution to Purchaser		\$ 88,691	\$ -	\$ 88,691	
Subtotal, Fund 0805		\$ 88,691	\$ -	\$ 88,691	
State Pension Obligation Acceleration Bond Fund - 0825					
		\$ 2,942,049	\$ -	\$ 2,942,049	
Subtotal		\$ 2,942,049	\$ -	\$ 2,942,049	
Subtotal - Nonappropriated Funds		\$ 177,371,968	\$ (632,927)	\$ 176,739,041	
GRAND TOTAL - ALL FUNDS		\$ 313,323,476	\$ 4,051,936	\$ 317,375,412	

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

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

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NONFISCAL OFFICER RESPONSIBILITIES
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For the Sixteen Months Ended October 31, 2019

	Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
				Expenditures July 1 to October 31, 2019	October 31, 2019		
FISCAL YEAR 2019							
APPROPRIATED FUNDS							
General Revenue Fund - 0001							
Operations							
Lump Sum and Other Purposes							
State Officer Salaries and Other							
		\$ 21,636,700	\$ 17,216,350	\$ 2,961,787	\$	20,178,137	\$ 1,458,563
Salaries, Members of House of Representatives		8,055,600	8,049,872	5,653		8,055,525	75
Salaries, Members of Senate		4,025,000	4,024,936	-		4,024,936	64
Salaries, Leadership		2,455,900	1,660,449	-		1,660,449	795,451
Per Diem, Senate		400,000	340,326	-		340,326	59,674
Per Diem, House of Representatives		800,000	774,447	-		774,447	25,553
Salaries, Auditor General		395,500	166,832	-		166,832	228,668
Salaries, Elected Officers, Executive Branch		897,800	720,723	-		720,723	177,077
Salaries, Appointed Officers, Executive Branch		10,242,100	9,035,320	(1,511)		9,033,809	1,208,291
Salaries, Executive Inspector Generals		579,400	542,000	-		542,000	37,400
Social Security		1,072,000	1,065,685	650		1,066,335	5,665
Mileage, General Assembly		450,000	416,524	-		416,524	33,476
Contingencies		1,138,000	-	-		-	1,138,000
Subtotal, Fund 0001		\$ 52,148,000	\$ 44,013,464	\$ 2,966,579	\$	46,980,043	\$ 5,167,957
Road Fund - 0011							
Salaries, Transportation Secretary and Asst. Secretary							
		\$ 278,100	\$ 134,595	\$ -	\$	134,595	\$ 143,505
Retirement Contributions		143,500	76,160	-		76,160	67,340
Social Security		20,000	9,783	-		9,783	10,217
Group Insurance		48,000	16,755	-		16,755	31,245
Subtotal, Fund 0011		\$ 489,600	\$ 237,293	\$ -	\$	237,293	\$ 252,307

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For the Sixteen Months Ended October 31, 2019

FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
APPROPRIATED FUNDS					
Fire Prevention Fund - 0047					
	\$ 123,600	\$ 123,546	\$ -	\$ 123,546	\$ 54
Salary, State Fire Marshall					
Retirement Contributions	64,100	64,050	-	64,050	50
Social Security	9,500	9,493	-	9,493	7
Group Insurance	24,000	-	-	-	24,000
Subtotal, Fund 0047	\$ 221,200	\$ 197,089	\$ -	\$ 197,089	\$ 24,111
Title III Social Security & Employment Service Fund - 0052					
	\$ 217,400	\$ 216,342	\$ 123	\$ 216,465	\$ 935
Salaries, Director And Board of Review					
Retirement Contributions	112,200	77,643	-	77,643	34,557
Social Security	15,800	15,640	9	15,649	151
Group Insurance	24,000	21,123	-	21,123	2,877
Subtotal, Fund 0052	\$ 369,400	\$ 330,748	\$ 132	\$ 330,880	\$ 38,520
Radiation Protection Fund - 0067					
	\$ 115,700	\$ -	\$ -	\$ -	\$ 115,700
Salary, Emergency Management Assistant Director					
Retirement Contributions	59,700	-	-	-	59,700
Social Security	8,900	-	-	-	8,900
Group Insurance	24,000	-	-	-	24,000
Subtotal, Fund 0067	\$ 208,300	\$ -	\$ -	\$ -	\$ 208,300

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For the Sixteen Months Ended October 31, 2019

FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
Public Act 100-0586					
APPROPRIATED FUNDS					
Weights & Measures Fund - 0163					
Salaries, Agriculture Director and Assistant Director	\$ 246,500	\$ 135,115	\$ -	\$ 135,115	\$ 111,385
Retirement Contributions	127,200	70,270	-	70,270	56,930
Social Security	18,600	10,132	-	10,132	8,468
Group Insurance	48,000	13,218	-	13,218	34,782
Subtotal, Fund 0163	\$ 440,300	\$ 228,735	\$ -	\$ 228,735	\$ 211,565
Professions Indirect Cost Fund - 0218					
Salaries, Professional Reg. Secretary and Directors	\$ 379,200	\$ 360,791	\$ -	\$ 360,791	\$ 18,409
Retirement Contributions	196,200	186,728	-	186,728	9,472
Social Security	28,300	26,726	-	26,726	1,574
Group Insurance	72,000	54,157	-	54,157	17,843
Subtotal, Fund 0218	\$ 675,700	\$ 628,402	\$ -	\$ 628,402	\$ 47,298
DCFS Children's Services Fund - 0220					
Salaries, DCFS Director and Assistant Director	\$ 157,900	\$ 157,823	\$ -	\$ 157,823	\$ 77
Retirement Contributions	77,600	33,196	-	33,196	44,404
Social Security	10,700	10,639	-	10,639	61
Group Insurance	24,000	8,164	-	8,164	15,836
Subtotal, Fund 0220	\$ 270,200	\$ 209,822	\$ -	\$ 209,822	\$ 60,378

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For the Sixteen Months Ended October 31, 2019

FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
APPROPRIATED FUNDS					
Technology Management Revolving Fund - 0304					
	\$ 150,300	\$ 141,497	\$ -	\$ 141,497	\$ 8,803
Salaries, IDOT Secretary					
Retirement Contributions	77,600	73,223	-	73,223	4,377
Social Security	10,200	9,384	-	9,384	816
Group Insurance	24,000	18,520	-	18,520	5,480
Subtotal, Fund 0304	\$ 262,100	\$ 242,624	\$ -	\$ 242,624	\$ 19,476
IL Power Agency Operations Fund - 0425					
Salary, IL Power Agency Director	\$ 108,400	\$ 108,375	\$ -	\$ 108,375	\$ 25
Retirement Contributions	56,000	55,979	-	55,979	21
Social Security	8,000	7,705	-	7,705	295
Group Insurance	28,500	28,459	-	28,459	41
Subtotal, Fund 0425	\$ 200,900	\$ 200,518	\$ -	\$ 200,518	\$ 382
IL Workers' Compensation Commission Fund - 0534					
Salaries, Worker's Compensation Comm. Board	\$ 1,203,900	\$ 1,172,033	\$ -	\$ 1,172,033	\$ 31,867
Retirement Contributions	621,400	608,572	-	608,572	12,828
Social Security	92,100	87,289	-	87,289	4,811
Group Insurance	240,000	192,684	-	192,684	47,316
Subtotal, Fund 0534	\$ 2,157,400	\$ 2,060,578	\$ -	\$ 2,060,578	\$ 96,822
Comptroller's Administrative Fund - 0543					
Lump Sum and Other Purposes	\$ 1,500,000	\$ 454,885	\$ 83,231	\$ 538,116	\$ 961,884
Subtotal, Fund 0543	\$ 1,500,000	\$ 454,885	\$ 83,231	\$ 538,116	\$ 961,884

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For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
APPROPRIATED FUNDS					
Horse Racing Fund - 0632					
Salaries, Racing Board	\$ 137,800	\$ 15,000	\$ 2,100	\$ 17,100	\$ 120,700
Retirement Contributions	71,200	774	155	929	70,271
Social Security	10,600	1,147	161	1,308	9,292
Subtotal, Fund 0632	\$ 219,600	\$ 16,921	\$ 2,416	\$ 19,337	\$ 200,263
State Lottery Fund - 0711					
Salary, State Lottery Superintendent	\$ 142,000	\$ 50,804	\$ -	\$ 50,804	\$ 91,196
Retirement Contributions	73,300	26,283	-	26,283	47,017
Social Security	10,100	3,825	-	3,825	6,275
Group Insurance	24,000	5,313	-	5,313	18,687
Expenses with State Lottery	50,300	50,300	-	50,300	-
Subtotal, Fund 0711	\$ 299,700	\$ 136,525	\$ -	\$ 136,525	\$ 163,175
Bank & Trust Company Fund - 0795					
Salary, Director	\$ 142,200	\$ 130,213	\$ -	\$ 130,213	\$ 11,987
Retirement Contributions	73,600	67,352	-	67,352	6,248
Social Security	10,400	9,440	-	9,440	960
Group Insurance	28,500	26,671	-	26,671	1,829
Subtotal, Fund 0795	\$ 254,700	\$ 233,676	\$ -	\$ 233,676	\$ 21,024

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For the Sixteen Months Ended October 31, 2019

FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
APPROPRIATED FUNDS					
Nuclear Safety Emergency Preparedness Fund - 0796					
	\$ 137,800	\$ 137,766	\$ -	\$ 137,766	\$ 34
Salary, Emergency Management Director					
Retirement Contributions	71,300	71,216	-	71,216	84
Social Security	10,500	10,470	-	10,470	30
Group Insurance	24,000	6,429	-	6,429	17,571
Subtotal, Fund 0796	\$ 243,600	\$ 225,881	\$ -	\$ 225,881	\$ 17,719
Personal Property Replacement Tax Fund - 0802					
Lump Sum and Other Purposes	\$ 85,829,700	\$ 81,737,028	\$ 3,597,865	\$ 85,334,893	\$ 494,807
Subtotal, Fund 0802	\$ 85,829,700	\$ 81,737,028	\$ 3,597,865	\$ 85,334,893	\$ 494,807
Real Estate License Administration Fund - 0850					
Salary, Real Estate Director	\$ 124,100	\$ 112,649	\$ -	\$ 112,649	\$ 11,451
Retirement Contributions	64,100	58,181	-	58,181	5,919
Social Security	9,500	8,434	-	8,434	1,066
Group Insurance	24,000	12,857	-	12,857	11,143
Subtotal, Fund 0850	\$ 221,700	\$ 192,121	\$ -	\$ 192,121	\$ 29,579
Insurance Producer Administrative Fund - 0922					
Salary, Insurance Director	\$ 144,600	\$ 144,592	\$ -	\$ 144,592	\$ 8
Retirement Contributions	74,800	74,724	-	74,724	76
Social Security	10,500	10,456	-	10,456	44
Group Insurance	29,700	29,645	-	29,645	55
Subtotal, Fund 0922	\$ 259,600	\$ 259,417	\$ -	\$ 259,417	\$ 183

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 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
Public Act 100-0586					
APPROPRIATED FUNDS					
Park and Conservation Fund - 0962					
Salaries, Natural Resources Director and Asst Dir.	\$ 257,900	\$ 230,484	\$ -	\$ 230,484	\$ 27,416
Retirement Contributions	133,100	119,418	-	119,418	13,682
Social Security	19,500	17,319	-	17,319	2,181
Group Insurance	48,000	197	-	197	47,803
Subtotal, Fund 0962	\$ 458,500	\$ 367,418	\$ -	\$ 367,418	\$ 91,082
Subtotal - Appropriated Funds	\$ 146,730,200	\$ 131,973,145	\$ 6,650,223	\$ 138,623,368	\$ 8,106,832
NONAPPROPRIATED FUNDS					
Cemetery Consumer Protection Fund - 0096					
Claims		\$ 48,669	\$ -	\$ 48,669	
Subtotal, Fund 0096		\$ 48,669	\$ -	\$ 48,669	
Direct Deposit Administration Fund - 0200					
Convert Returns to Warrants		\$ 4,651,931	\$ -	\$ 4,651,931	
Subtotal, Fund 0200		\$ 4,651,931	\$ -	\$ 4,651,931	
Social Security Administration Fund - 0204					
Refund Employee/Employer		\$ 555,502	\$ (132)	\$ 555,370	
Subtotal, Fund 0204		\$ 555,502	\$ (132)	\$ 555,370	
Kaskaskia Commons Permanent Fund - 0441					
Payment Drainage & Levy District		\$ 241,016	\$ -	\$ 241,016	
Subtotal, Fund 0441		\$ 241,016	\$ -	\$ 241,016	

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
			Expenditures July 1 to October 31, 2019	Expenditures October 31, 2019		
Public Act 100-0586						
NONAPPROPRIATED FUNDS						
Warrant Escheat Fund - 0485						
Replacement Warrants-Original		\$ 4,936,965	\$ -	\$ 4,936,965		
Subtotal, Fund 0485		\$ 4,936,965	\$ -	\$ 4,936,965		
State Off-set Claims Fund - 0658						
Payment to Claimant Agency		\$ 95,143,695	\$ (13,707)	\$ 95,129,988		
Subtotal, Fund 0658		\$ 95,143,695	\$ (13,707)	\$ 95,129,988		
Comptroller Debt Recovery Fund - 0722						
Payment to Local Entities		\$ 55,760,498	\$ (2,591,318)	\$ 53,169,180		
Subtotal, Fund 0722		\$ 55,760,498	\$ (2,591,318)	\$ 53,169,180		
Pre-Need Funeral Consumer Protection Fund - 0805						
Restitution to Purchaser		\$ 258,491	\$ -	\$ 258,491		
Subtotal, Fund 0805		\$ 258,491	\$ -	\$ 258,491		
Subtotal - Nonappropriated Funds		\$ 161,596,767	\$ (2,605,157)	\$ 158,991,610		
GRAND TOTAL - ALL FUNDS		\$ 293,569,912	\$ 4,045,066	\$ 297,614,978		

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office of Comptroller's records and have been reconciled to the State Comptroller's records as of October 31, 2019.

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

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUND			
General Revenue Fund - 0001			
Expenditure Authority	\$ 21,636,700	\$ 21,636,700	\$ 21,636,700
Expenditures:			
Lump Sum and Other Purposes	\$ 20,524,144	\$ 20,178,137	\$ 20,217,127
Total Expenditures	\$ 20,524,144	\$ 20,178,137	\$ 20,217,127
Balances Lapsed	\$ 1,112,556	\$ 1,458,563	\$ 1,419,573
TOTAL APPROPRIATED FUNDS			
Expenditure Authority	\$ 21,636,700	\$ 21,636,700	\$ 21,636,700
Expenditures	\$ 20,524,144	\$ 20,178,137	\$ 20,217,127
Balances Lapsed	\$ 1,112,556	\$ 1,458,563	\$ 1,419,573
NONAPPROPRIATED FUNDS			
Cemetery Consumer Protection Fund - 0096			
Expenditures:			
Claims	\$ 49,018	\$ 48,669	\$ 58,790
Total Expenditures	\$ 49,018	\$ 48,669	\$ 58,790
Direct Deposit Administration Fund - 0200			
Expenditures:			
Convert Returns to Warrants	\$ 41,070,841	\$ 4,651,931	\$ 21,473,807
Total Expenditures	\$ 41,070,841	\$ 4,651,931	\$ 21,473,807
Social Security Administration Fund - 0204			
Expenditures:			
Refund Employee/Employer	\$ 747,420	\$ 555,370	\$ 505,965
Total Expenditures	\$ 747,420	\$ 555,370	\$ 505,965
Kaskaskia Commons Permanent Fund - 0441			
Expenditures:			
Payment Drainage & Levy District	\$ -	\$ 241,016	\$ 16,940
Total Expenditures	\$ -	\$ 241,016	\$ 16,940

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
NONAPPROPRIATED FUNDS (Continued)			
Warrant Escheat Fund - 0485			
Expenditures:			
Replacement Warrants-Original	\$ 6,593,461	\$ 4,936,965	\$ 3,644,495
Total Expenditures	\$ 6,593,461	\$ 4,936,965	\$ 3,644,495
State Off-set Claims Fund - 0658			
Expenditures:			
Payment to Claimant Agency	\$ 77,122,007	\$ 95,129,988	\$ 98,684,162
Total Expenditures	\$ 77,122,007	\$ 95,129,988	\$ 98,684,162
Comptroller Debt Recovery Fund - 0722			
Expenditures:			
Payment to Local Entities	\$ 48,125,554	\$ 53,169,180	\$ 45,430,103
Total Expenditures	\$ 48,125,554	\$ 53,169,180	\$ 45,430,103
Pre-Need Funeral Consumer Protection Fund - 0805			
Expenditures:			
Restitution to Purchaser	\$ 88,691	\$ 258,491	\$ 42,026
Total Expenditures	\$ 88,691	\$ 258,491	\$ 42,026
State Pension Obligation Acceleration Bond Fund - 0825			
Expenditures:			
Accelerated Pension Benefit Payments	\$ 2,942,049	\$ -	\$ -
Total Expenditures	\$ 2,942,049	\$ -	\$ -
TOTAL NONAPPROPRIATED FUNDS			
Expenditures	\$ 176,739,041	\$ 158,991,610	\$ 169,856,288
GRAND TOTAL - ALL FUNDS			
Expenditures	\$ 197,263,185	\$ 179,169,747	\$ 190,073,415

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE OFFICERS' SALARIES			
General Revenue Fund - 0001			
Expenditures:			
Salaries, Members of House of Representatives	\$ 8,202,531	\$ 8,055,525	\$ 8,021,607
Salaries, Members of Senate	4,109,949	4,024,936	4,007,977
Salaries, Leadership	1,581,504	1,660,449	1,767,950
Per Diem, Senate	195,946	340,326	334,110
Per Diem, House of Representatives	381,124	774,447	667,554
Salaries, Auditor General	170,836	166,832	163,241
Salaries, Elected Officers, Executive Branch	737,371	720,723	720,089
Salaries, Appointed Officers, Executive Branch	9,788,023	9,033,809	9,353,267
Salaries, Executive Inspector Generals	528,895	542,000	545,182
Social Security	1,146,586	1,066,335	1,075,057
Mileage, General Assembly	268,092	416,524	410,675
Total Expenditures	<u>\$ 27,110,857</u>	<u>\$ 26,801,906</u>	<u>\$ 27,066,709</u>
Road Fund - 0011			
Expenditures:			
Salaries, Transportation Secretary and Asst. Secretary	\$ 176,908	\$ 134,595	\$ 214,097
Retirement Contributions	97,507	76,160	112,629
Social Security	8,821	9,783	14,899
Group Insurance	26,061	16,755	15,957
Total Expenditures	<u>\$ 309,297</u>	<u>\$ 237,293</u>	<u>\$ 357,582</u>
Fire Prevention Fund - 0047			
Expenditures:			
Salary, State Fire Marshall	\$ 136,146	\$ 123,546	\$ 115,613
Retirement Contributions	73,914	64,050	59,532
Social Security	10,415	9,493	8,887
Group Insurance	-	-	-
Total Expenditures	<u>\$ 220,475</u>	<u>\$ 197,089</u>	<u>\$ 184,032</u>
Title III Social Security & Employment Service Fund - 0052			
Expenditures:			
Salaries, Director And Board of Review	\$ 242,618	\$ 216,465	\$ 217,339
Retirement Contributions	91,066	77,643	74,014
Social Security	17,643	15,649	15,684
Group Insurance	25,562	21,123	26,691
Total Expenditures	<u>\$ 376,889</u>	<u>\$ 330,880</u>	<u>\$ 333,728</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE OFFICERS' SALARIES (Continued)			
Radiation Protection Fund - 0067			
Expenditures:			
Salary, Emergency Management Assistant Director	\$ -	\$ -	\$ -
Retirement Contributions	-	-	-
Social Security	-	-	-
Group Insurance	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Weights & Measures Fund - 0163			
Expenditures:			
Salaries, Agriculture Director and Assistant Director	\$ 135,765	\$ 135,115	\$ 189,825
Retirement Contributions	73,760	70,270	100,303
Social Security	10,231	10,132	13,967
Group Insurance	9,193	13,218	37,907
Total Expenditures	\$ 228,949	\$ 228,735	\$ 342,002
Professions Indirect Cost Fund - 0218			
Expenditures:			
Salaries, Professional Reg. Secretary and Directors	\$ 441,347	\$ 360,791	\$ 374,784
Retirement Contributions	240,528	186,728	192,347
Social Security	33,380	26,726	27,648
Group Insurance	38,573	54,157	52,640
Total Expenditures	\$ 753,828	\$ 628,402	\$ 647,419
DCFS Children's Services Fund - 0220			
Expenditures:			
Salaries, DCFS Director and Assistant Director	\$ 176,908	\$ 157,823	\$ 150,228
Retirement Contributions	96,488	33,196	-
Social Security	13,322	10,639	11,492
Group Insurance	19,913	8,164	-
Total Expenditures	\$ 306,631	\$ 209,822	\$ 161,720
Technology Management Revolving Fund - 0304			
Expenditures:			
Salaries, DOIT Secretary	\$ 176,908	\$ 141,497	\$ 124,195
Retirement Contributions	96,167	73,223	63,089
Social Security	13,076	9,384	8,918
Group Insurance	29,764	18,520	19,075
Total Expenditures	\$ 315,915	\$ 242,624	\$ 215,277

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
STATE OFFICERS' SALARIES (Continued)			
IL Power Agency Operations Fund - 0425			
Expenditures:			
Salary, IL Power Agency Director	\$ 122,235	\$ 108,375	\$ 103,800
Retirement Contributions	66,454	55,979	53,230
Social Security	8,616	7,705	7,325
Group Insurance	26,061	28,459	26,691
Total Expenditures	<u>\$ 223,366</u>	<u>\$ 200,518</u>	<u>\$ 191,046</u>
IL Workers' Compensation Commission Fund - 0534			
Expenditures:			
Salaries, Worker's Compensation Comm. Board	\$ 1,204,692	\$ 1,172,033	\$ 1,203,791
Retirement Contributions	657,596	608,572	620,331
Social Security	90,314	87,289	89,348
Group Insurance	137,843	192,684	214,877
Total Expenditures	<u>\$ 2,090,445</u>	<u>\$ 2,060,578</u>	<u>\$ 2,128,347</u>
Comptroller's Administrative Fund - 0543			
Expenditures:			
Lump Sum and Other Purposes	\$ 576,325	\$ 538,116	\$ 422,251
Total Expenditures	<u>\$ 576,325</u>	<u>\$ 538,116</u>	<u>\$ 422,251</u>
Horse Racing Fund - 0632			
Expenditures:			
Salaries, Racing Board	\$ 25,800	\$ 17,100	\$ 21,300
Retirement Contributions	-	929	2,188
Social Security	1,974	1,308	1,630
Total Expenditures	<u>\$ 27,774</u>	<u>\$ 19,337</u>	<u>\$ 25,118</u>
State Lottery Fund - 0711			
Expenditures:			
Salary, State Lottery Superintendent	\$ 167,219	\$ 50,804	\$ 142,000
Retirement Contributions	90,959	26,283	72,995
Social Security	11,284	3,825	9,915
Group Insurance	21,605	5,313	20,329
Expenses with State Lottery	50,300	50,300	50,300
Total Expenditures	<u>\$ 341,367</u>	<u>\$ 136,525</u>	<u>\$ 295,539</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE OFFICERS' SALARIES (Continued)			
Bank & Trust Company Fund - 0795			
Expenditures:			
Salaries, Director	\$ 160,410	\$ 130,213	\$ 136,217
Retirement Contributions	87,144	67,352	69,877
Social Security	12,092	9,440	9,672
Group Insurance	12,188	26,671	26,691
Total Expenditures	<u>\$ 271,834</u>	<u>\$ 233,676</u>	<u>\$ 242,457</u>
Nuclear Safety Emergency Preparedness Fund - 0796			
Expenditures:			
Salary, Emergency Management Director	\$ 151,816	\$ 137,766	\$ 89,685
Retirement Contributions	82,706	71,216	45,600
Social Security	11,450	10,470	6,575
Group Insurance	13,874	6,429	11,121
Total Expenditures	<u>\$ 259,846</u>	<u>\$ 225,881</u>	<u>\$ 152,981</u>
Personal Property Replacement Tax Fund - 0802			
Expenditures:			
Lump Sum and Other Purposes	\$ 85,672,960	\$ 85,334,893	\$ 84,752,248
Total Expenditures	<u>\$ 85,672,960</u>	<u>\$ 85,334,893</u>	<u>\$ 84,752,248</u>
Real Estate License Administration Fund - 0850			
Expenditures:			
Salary, Insurance Director	\$ 146,129	\$ 112,649	\$ 124,090
Retirement Contributions	79,387	58,181	63,611
Social Security	10,983	8,434	9,273
Group Insurance	13,874	12,857	16,753
Total Expenditures	<u>\$ 250,373</u>	<u>\$ 192,121</u>	<u>\$ 213,727</u>
Insurance Producer Administrative Fund - 0922			
Expenditures:			
Salary, Insurance Director	\$ 159,071	\$ 144,592	\$ 135,081
Retirement Contributions	86,606	74,724	69,254
Social Security	11,670	10,456	9,714
Group Insurance	26,061	29,645	15,260
Total Expenditures	<u>\$ 283,408</u>	<u>\$ 259,417</u>	<u>\$ 229,309</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE OFFICERS' SALARIES (Continued)			
Park and Conservation Fund - 0962			
Expenditures:			
Salaries, Natural Resources Director and Asst Dir.	\$ 303,624	\$ 230,484	\$ 179,229
Retirement Contributions	164,837	119,418	90,654
Social Security	23,227	17,319	13,352
Group Insurance	-	197	298
Total Expenditures	\$ 491,688	\$ 367,418	\$ 283,533

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office of Comptroller's records and have been reconciled to the State Comptroller's records as of September 30, 2020 and October 31, 2019 and October 31, 2018.

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

Note 3: The Office of Comptroller received appropriations during Fiscal Year 2020 from Public Acts 100-1179, 101-0007, and 101-0010. In addition, the Office of Comptroller received appropriations during Fiscal Year 2019 from Public Act 100-586. In Fiscal Year 2018 appropriations were received from Public Act 100-0021.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF NET EXPENDITURES
 BY MAJOR ACTIVITY

SCHEDULE 4

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operational Expenditures:	\$ 248,162,729	\$ 250,588,205	\$ 244,096,491
Percentage of Total Expenditures:	78.2%	84.2%	79.2%
Personal Services	90,334,661	86,855,088	87,255,210
Other Payroll Costs	43,146,806	41,596,193	41,602,998
All Other Operating Expenditures	114,681,262	122,136,924	115,238,283
Total Awards and Grants Expenditures:	\$ 3,079,758	\$ 547,826	\$ 117,756
Percentage of Total Expenditures:	1.0%	0.2%	0.0%
Total Refund Expenditures:	\$ 66,132,925	\$ 46,478,947	\$ 64,104,193
Percentage of Total Expenditures:	20.8%	15.6%	20.8%
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 317,375,412</u>	<u>\$ 297,614,978</u>	<u>\$ 308,318,440</u>

Note 1: Expenditures were obtained from the Office of Comptroller's records and have been reconciled to the State Comptroller's records as of September 30, 2020 and October 31, 2019 and October 31, 2018.

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

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE TREASURY FUNDS			
General Revenue Fund - 0001			
Receipt Sources:			
Contributions by State Officers	\$ 5	\$ 3	\$ -
Restitutions	1	7	7
Returned Petty Cash	1	-	-
Other Reimbursements	1	5	-
Prior Year Refund	1	-	1
Miscellaneous Fees	-	-	1
Total Receipts per the Agency's Records	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 9</u>
Receipts, per the Agency's Records	\$ 9	\$ 15	\$ 9
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 9</u>
Road Fund - 0011			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 11	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 11	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>
Fire Prevention Fund - 0047			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 5	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 5	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Title III Social Security & Employment Services Fund - 0052			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 6	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 6	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>
Cemetery Consumer Protection Fund - 0096			
Receipt Sources:			
Cemetery Care Pre-Need Sales	\$ 55	\$ 50	\$ 59
Total Receipts per the Agency's Records	<u>\$ 55</u>	<u>\$ 50</u>	<u>\$ 59</u>
Receipts, per the Agency's Records	\$ 55	\$ 50	\$ 59
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 55</u>	<u>\$ 50</u>	<u>\$ 59</u>
Weights & Measures Fund - 0163			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 9	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 9	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>
Direct Deposit Administration Fund - 0200			
Receipt Sources:			
Returned Direct Deposit Items	\$ 41,071	\$ 4,652	\$ 21,474
Total Receipts per the Agency's Records	<u>\$ 41,071</u>	<u>\$ 4,652</u>	<u>\$ 21,474</u>
Receipts, per the Agency's Records	\$ 41,071	\$ 4,652	\$ 21,474
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 41,071</u>	<u>\$ 4,652</u>	<u>\$ 21,474</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Social Security Administration Fund - 0204			
Receipt Sources:			
Contributions, Employer	\$ 827	\$ 548	\$ 524
Contributions, Employee	831	550	500
Total Receipts per the Agency's Records	<u>\$ 1,658</u>	<u>\$ 1,098</u>	<u>\$ 1,024</u>
Receipts, per the Agency's Records	\$ 1,658	\$ 1,098	\$ 1,024
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,658</u>	<u>\$ 1,098</u>	<u>\$ 1,024</u>
Professions Indirect Cost Fund - 0218			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 15	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 15	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>
Income Tax Refund Fund - 0278			
Receipt Sources:			
Returned Direct Deposit Items	\$ 11,859	\$ 16,760	\$ 139
Total Receipts per the Agency's Records	<u>\$ 11,859</u>	<u>\$ 16,760</u>	<u>\$ 139</u>
Receipts, per the Agency's Records	\$ 11,859	\$ 16,760	\$ 139
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 11,859</u>	<u>\$ 16,760</u>	<u>\$ 139</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Technology Management Revolving Fund - 0304			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 4	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 4	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
IL Power Agency Operations Fund - 0425			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 4	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 4	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
Kaskaskia Commons Permanent Fund - 0441			
Receipt Sources:			
Farm Rental Income	\$ -	\$ 8	\$ 14
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 14</u>
Receipts, per the Agency's Records	\$ -	\$ 8	\$ 14
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 14</u>
Payroll Consolidation Fund - 0460			
Receipt Sources:			
Payroll/Comm Consolidation	\$ 5,215,640	\$ 4,648,464	\$ 4,685,735
Total Receipts per the Agency's Records	<u>\$ 5,215,640</u>	<u>\$ 4,648,464</u>	<u>\$ 4,685,735</u>
Receipts, per the Agency's Records	\$ 5,215,640	\$ 4,648,464	\$ 4,685,735
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 5,215,640</u>	<u>\$ 4,648,464</u>	<u>\$ 4,685,735</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Commercial Consolidation Fund - 0462			
Receipt Sources:			
Payroll/Comm Consolidation	\$ 65,382,723	\$ 58,447,075	\$ 63,156,055
Total Receipts per the Agency's Records	<u>\$ 65,382,723</u>	<u>\$ 58,447,075</u>	<u>\$ 63,156,055</u>
Receipts, per the Agency's Records	\$ 65,382,723	\$ 58,447,075	\$ 63,156,055
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 65,382,723</u>	<u>\$ 58,447,075</u>	<u>\$ 63,156,055</u>
Warrant Escheat Fund - 0485			
Receipt Sources:			
Escheated Warrants	\$ 29,920	\$ 26,521	\$ 12,441
Total Receipts per the Agency's Records	<u>\$ 29,920</u>	<u>\$ 26,521</u>	<u>\$ 12,441</u>
Receipts, per the Agency's Records	\$ 29,920	\$ 26,521	\$ 12,441
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 29,920</u>	<u>\$ 26,521</u>	<u>\$ 12,441</u>
IL Workers' Compensation Commission Fund - 0534			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 47	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 47	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ -</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Comptroller's Administrative Fund - 0543			
Receipt Sources:			
Burial Trust	\$ 30	\$ 34	\$ 32
Cemetery Care	27	27	31
Crematory	4	4	4
Penalties	93	98	67
Pre-Need Cemetery Sales Act	7	7	9
Court-Ordered Child Support Fees	195	193	176
Minority Contractor Opportunity Initiative	26	28	27
Non-Electronic Warrant Processing Fee	231	280	425
Funeral or Burial License Renewal Fees	25	36	-
Illinois Withholding Tax Refund	13	26	52
Other Reimbursements	-	1	-
Miscellaneous Fees	-	-	5
Total Receipts per the Agency's Records	<u>\$ 651</u>	<u>\$ 734</u>	<u>\$ 828</u>
Receipts, per the Agency's Records	\$ 651	\$ 734	\$ 828
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 651</u>	<u>\$ 734</u>	<u>\$ 828</u>
State Off-set Claims Fund - 0658			
Receipt Sources:			
State Offset Claims	\$ 44,460	\$ 52,086	\$ 91,205
Collections/IW Fees	1,791	2,010	2,165
Pension Offset Claims	15,943	55,778	5,150
Prior Year Warrant Void	1	3	1
Total Receipts per the Agency's Records	<u>\$ 62,195</u>	<u>\$ 109,877</u>	<u>\$ 98,521</u>
Receipts, per the Agency's Records	\$ 62,195	\$ 109,877	\$ 98,521
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 62,195</u>	<u>\$ 109,877</u>	<u>\$ 98,521</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
State Lottery Fund - 0711			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 6	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 6	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>
Comptroller Debt Recovery Trust Fund - 0722			
Receipt Sources:			
Local Offset Claims	\$ 41,859	\$ 53,040	\$ 41,516
Collection/Local Gov Fees	3,707	4,735	3,888
Collection/IW Fees	1,517	1,674	1,831
Prior Year Refund	-	17	4
Prior Year Warrant Voids	-	1	-
Total Receipts per the Agency's Records	<u>\$ 47,083</u>	<u>\$ 59,467</u>	<u>\$ 47,239</u>
Receipts, per the Agency's Records	\$ 47,083	\$ 59,467	\$ 47,239
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 47,083</u>	<u>\$ 59,467</u>	<u>\$ 47,239</u>
State Parking Facility Maintenance Fund - 0782			
Receipt Sources:			
Parking Fees	\$ 178	\$ 166	\$ 167
Total Receipts per the Agency's Records	<u>\$ 178</u>	<u>\$ 166</u>	<u>\$ 167</u>
Receipts, per the Agency's Records	\$ 178	\$ 166	\$ 167
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 178</u>	<u>\$ 166</u>	<u>\$ 167</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Bank and Trust Company Fund - 0795			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 5	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 5	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Nuclear Safety Emergency Preparedness Fund - 0796			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 3	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 3	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>
Personal Property Tax Replacement Fund - 0802			
Receipt Sources:			
Other Reimbursements	\$ -	\$ 1	\$ -
Prior Year Refund	1	1,628	-
Total Receipts per the Agency's Records	<u>\$ 1</u>	<u>\$ 1,629</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ 1	\$ 1,629	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1</u>	<u>\$ 1,629</u>	<u>\$ -</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Pre-Need Funeral Consumer Protection Fund - 0805			
Receipt Sources:			
Pre-Need Contract Fees	\$ 116	\$ 90	\$ 89
Total Receipts per the Agency's Records	<u>\$ 116</u>	<u>\$ 90</u>	<u>\$ 89</u>
Receipts, per the Agency's Records	\$ 116	\$ 90	\$ 89
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 116</u>	<u>\$ 90</u>	<u>\$ 89</u>
Real Estate License Administration Fund - 0850			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 5	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 5	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Insurance Producer Administrative Fund - 0922			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 5	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 5	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Park and Conservation Fund - 0962			
Receipt Sources:			
Prior Year Refund	\$ -	\$ 5	\$ -
Total Receipts per the Agency's Records	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ -	\$ 5	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
GRAND TOTAL - ALL FUNDS			
Receipts, per the Agency's Records	\$ 70,793,159	\$ 63,316,736	\$ 68,023,794
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ 70,793,159	\$ 63,316,736	\$ 68,023,794

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2020

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2019					
Property					
Equipment	\$ 6,221	\$ 278	\$ (620)	\$ (100)	\$ 5,779
Capital Leases					
Equipment	\$ 585	\$ -	\$ -	\$ (585)	\$ -
FISCAL YEAR 2020					
Property					
Equipment	\$ 5,779	\$ 154	\$ (123)	\$ (62)	\$ 5,748
Capital Leases					
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -

Note 1: These balances were obtained from the Office of Comptroller's records and have been reconciled to the Office of Comptroller's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the years ended June 30, 2019 and June 30, 2020.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF STATE OFFICERS' SALARIES

SCHEDULE 7

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020		2019	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
General Revenue Fund - 0001				
Legislative				
House of Representatives	\$ 8,203	\$ 8,203	\$ 8,056	\$ 8,056
Senate	4,138	4,110	4,025	4,025
Party Leaders	2,085	1,581	2,456	1,660
Per diem, Senate	400	196	400	340
Per diem, House of Representatives	800	381	800	774
Auditor General & Deputies	417	171	396	167
Total Legislative	\$ 16,043	\$ 14,642	\$ 16,133	\$ 15,022
Elected State Officers				
Governor	\$ 176	\$ -	\$ 176	\$ -
Lieutenant Governor	136	139	136	136
Secretary of State	157	160	157	157
Comptroller	136	139	136	136
State Treasurer	136	139	136	135
Attorney General	157	160	157	157
Total Elected State Officers	\$ 898	\$ 737	\$ 898	\$ 721
Appointed State Officers				
Dir., Aging	\$ 133	\$ 136	\$ 116	\$ 120
Dir., Asst. Dirs., Central Management Services	442	305	384	301
Dir., Asst. Dirs., Corrections	320	177	278	273
Dir., Asst. Dir., Commerce & Economic Oppor.	303	293	263	212
Dir., EPA	153	157	133	142
Secretary, Asst. Secy., Human Services	467	478	406	295
Dir., Juvenile Justice	138	142	120	129
Dir., Asst. Dir., Labor	273	256	237	215
Chief Factory Inspector	52	-	52	-
Supt. Safety Inspection Education	57	-	57	10
Dir., Asst. Dir., State Police	283	156	246	142
Adj. Gen., Chief Assts. Military Affairs	360	353	313	318
Natural Resources Six Mine Officers	146	138	146	120
Chairman, Members, Ill. Labor Relations Bd.	762	769	762	653

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF STATE OFFICERS' SALARIES

SCHEDULE 7

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020		2019	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
General Revenue Fund - 0001 (Continued)				
Appointed State Officers (Continued)				
Dir., Asst. Dir., Healthcare & Family Services	303	168	264	148
Dir., Asst. Dir., Public Health	320	324	278	253
Dir., Asst. Dir., Revenue	303	168	264	213
Chairman, Members, Prop. Tax Appeal Board	274	234	274	254
Dir., Asst. Dir., Veterans' Affairs	246	180	214	196
Chairman, Members, Civil Service Commission	132	125	132	126
Chairman, Members, Commerce Commission	602	617	602	579
Judges, Court of Claims	425	373	425	405
Chair., Vice Chair. Board of Elections	107	109	107	106
Members	225	231	226	225
Dir., Human Rights	133	136	116	124
Chairman, Members, Human Rights Comm.	839	768	616	532
Chairman, Members, Secy., Liquor Control Comm.	336	215	336	200
Members, Executive Ethics Commission	338	349	338	338
Chairman, Members, Pollution Control Bd.	589	503	589	579
Chairman, Members, Prisoner Review Bd.	1,298	1,315	1,298	1,256
Chairman, Members, State Merit Comm.	52	53	52	52
Chairman, Members, Ed. Labor Relations Bd.	480	492	480	480
Members, State Police Merit Board	118	68	118	38
Advocate, Small Business Utility	-	-	-	-
Total Appointed State Officers	\$ 11,009	\$ 9,788	\$ 10,242	\$ 9,034
Executive Inspector Generals				
Executive Inspector General - Governor	\$ 150	\$ 150	\$ 150	\$ 150
Executive Inspector General - Secretary of State	120	120	116	120
Executive Inspector General - Comptroller	100	100	101	100
Executive Inspector General - State Treasurer	100	87	106	100
Executive Inspector General - Attorney General	120	72	106	72
Total Executive Inspector Generals	\$ 590	\$ 529	\$ 579	\$ 542

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF STATE OFFICERS' SALARIES

SCHEDULE 7

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020		2019	
	Appropriation after Transfers	Expenditures	Appropriation after Transfers	Expenditures
All Other Funds				
Appointed State Officers				
Secretary, Asst. Secy., Transportation	\$ 320	\$ 177	\$ 278	\$ 135
State Fire Marshall	136	136	124	124
Dir. & Bd. of Review Members, Employment Sec.	243	243	217	216
Asst. Dir., Ill. Emergency Mgmt. Agency	133	-	116	-
Dir., Asst. Dir., Natural Resources	304	304	258	230
Six Mine Officers	-	-	-	-
Four Examining Officers	-	-	-	-
Dir., Asst. Dir., Agriculture	283	136	246	135
Secretary, Asst. Dirs., Financial Institutions	441	441	379	361
Dir., Children & Family Services	177	177	158	158
Secretary, Innovation & Technology	177	177	150	141
Dir., Illinois Power Agency	122	122	108	108
Chairman, Members, Workers' Comp. Comm.	1,205	1,205	1,204	1,172
Members, Illinois Racing Board	138	26	138	17
Superintendent, Lottery	167	167	142	51
Director, Banks & Real Estate.	161	160	142	130
Dir., Ill. Emergency Mgmt. Agency	155	152	138	138
Director, Real Estate.	146	146	124	113
Dir., Insurance	159	159	145	145
Total Appointed State Officers	\$ 4,467	\$ 3,928	\$ 4,067	\$ 3,374
GRAND TOTAL				
General Revenue Fund - 0001	\$ 28,540	\$ 25,696	\$ 27,852	\$ 25,319
All Other Funds	4,467	3,928	4,067	3,374
All Funds	\$ 33,007	\$ 29,624	\$ 31,919	\$ 28,693

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF OPERATIONS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Functions

The Illinois Office of Comptroller (Office) “Nonfiscal 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. 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 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 obtain information on operational needs from their Departmental directors including proposed new initiatives and resource levels needed. Typically, the Departmental director begins with the 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 staff managers and supervisors. Other considerations when determining increases and decreases include analyzing 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 review each department’s needs. The Director then prepares a recommendation report for

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF OPERATIONS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

amendments to various budget line items. The recommendations are sent to the Comptroller for review. 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 transmitted to the Governor's Office of Management and Budget for presentation in the State Budget Book.

The Comptroller will present the Office's budget to the General Assembly via testimony in Appropriations Committees. 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.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF OPERATIONS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Five Top Programmatic Priorities for the Office of 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 and begin modernizing the SAMS hardware and software.
3. State agency collaboration on financial reporting and administrative issues, including the implementation of a new payroll system with the Department of Innovation and Technology.
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 SEA 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 COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 0001

Per Diem, House of Representatives

Due to COVID 19 pandemic restrictions, Fiscal Year 2020 expenditures decreased 50.8% from Fiscal Year 2019 due to the decrease in the number of paid session days. In Fiscal Year 2020 there were 23 paid session days and in Fiscal Year 2019 there were 63 paid session days.

Direct Deposit Administration Fund – 0200

Convert Returns to Warrants

Fiscal Year 2020 expenditures increased 782.9% from Fiscal Year 2019 due to the fluctuation in the number of direct deposit transactions returned by the bank.

Social Security Administration Fund – 0204

Refund Employee/Employer

Fiscal Year 2020 expenditures increased 34.6% from Fiscal Year 2019 due to the fluctuation in the amount of make-up payments received from State agencies.

Kaskaskia Commons Permanent Fund – 0441

Payment to Drainage & Levy District

Fiscal Year 2020 expenditures decreased 100% from Fiscal Year 2019 due to the transfer of all powers, duties, and assets for the Kaskaskia Permanent Fund to the Kaskaskia Island Drainage and Levee District per Public Act 100-0963.

Warrant Escheat Fund – 0485

Replacement Warrants - Original

Fiscal Year 2020 expenditures increased 33.6% from Fiscal Year 2019 due to the fluctuation in the number of escheated warrants replaced.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

State Pension Obligation Acceleration Bond Fund – 0825

Accelerated Pension Benefit Payments

Fiscal Year 2020 expenditures increased 100% from Fiscal Year 2019 due to the establishment of this fund for the purpose of making accelerated pension benefit payments under Article 14,15, and 16 of the Illinois Pension Code or for the payment of principal and interest due on the State Pension Obligation acceleration bonds. Expenditures made by the Office of Comptroller were made on behalf of the State Universities Retirement System.

Fiscal Year 2019 Compared to Fiscal Year 2018

Direct Deposit Administration Fund – 0200

Convert Returns to Warrants

Fiscal Year 2019 expenditures decreased 78.3% from Fiscal Year 2018 due to the fluctuation in the number of direct deposit transactions returned by the bank.

Kaskaskia Commons Permanent Fund – 0441

Payment to Drainage & Levy District

Fiscal Year 2019 expenditures increased 1,322.8% from Fiscal Year 2018 due to the transfer of all powers, duties, and assets for the Kaskaskia Permanent Fund to the Kaskaskia Island Drainage and Levee District per Public Act 100-0963. The assets were transferred in Fiscal Year 2019.

Warrant Escheat Fund – 0485

Replacement Warrants – Original

Fiscal Year 2019 expenditures increased 35.5% from Fiscal Year 2018 due to the fluctuation in the number of escheated warrants replaced.

Pre-Need Funeral Consumer Protection Fund – 0805

Restitution to Purchaser

Fiscal Year 2019 expenditures increased 515.1% from Fiscal Year 2018 due to the settlement of lawsuits for the payment of restitution to the purchaser for the return of payment for pre-need services.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

Direct Deposit Administration Fund – 0200

Returned Direct Deposit Items

Receipts consist of monies returned by the bank from direct deposit transactions. Fiscal Year 2020 receipts increased 782.9% from Fiscal Year 2019 due to the fluctuation of use/processing of electronic payments by state employees and vendors.

Social Security Administration Fund – 0204

Employer Contributions

Receipts consist of make-up payments by employers and refunds from amended payroll tax returns. Fiscal Year 2020 receipts increased 50.9% from Fiscal Year 2019 due to the fluctuation in the amount of make-up payments received from State agencies.

Employee Contributions

Receipts consist of make-up payments by employees and refunds from amended payroll tax returns. Fiscal Year 2020 receipts increased 51.1% from Fiscal Year 2019 due to the fluctuation in the amount of make-up payments received from State agencies.

Income Tax Refund Fund – 0278

Returned Direct Deposit Items

Receipts consist of monies returned by the bank from direct deposit transactions related to tax refund transactions. Fiscal Year 2020 receipts decreased 29.2% from Fiscal Year 2019 due to a fluctuation in the processing of electronic tax refund payments.

State Offset Claims Fund – 0658

Pension Offset Claims

Receipts consist of monies that have been deducted from payments to local governments for debts owed to pension systems by the respective payee. Monies withheld are either remitted to the pension system or released to the original payee if the claim has been settled. Fiscal Year 2020 receipts decreased 74.1% from Fiscal Year 2019 due to the fluctuation of debts owed to pension systems collected via the Comptroller's Involuntary Withholding System.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Comptroller Debt Recovery Trust Fund – 0722

Local Government Offset Claims

Receipts consist of monies that have been deducted from payments to any payee for processing Involuntary Withholding Claims for local governments. Monies are transferred from the State Offset Claims Fund after the waiting period. Fiscal Year 2020 receipts decreased 21.1% from Fiscal Year 2019 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

Local Government Offset Collection Fees

Receipts consist of administrative fees collected from monies that have been deducted from payments to any payee for processing Involuntary Withholding Claims for local governments. Fees are transferred from the State Offset Claims Fund after the waiting period. Fiscal Year 2020 receipts decreased 21.7% from Fiscal Year 2019 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

Fiscal Year 2019 Compared to Fiscal Year 2018

Direct Deposit Administration Fund – 0200

Returned Direct Deposit Items

Receipts consist of monies returned by the bank from direct deposit transactions. Fiscal Year 2019 receipts decreased 78.3% from Fiscal Year 2018 due to the fluctuation in use/processing of electronic payments by state employees and vendors.

Income Tax Refund Fund – 0278

Returned Direct Deposit Items

Receipts consist of monies returned by the bank from direct deposit transactions related to tax refund transactions. Fiscal Year 2019 receipts increased 11,957.6% from Fiscal Year 2018 due to a fluctuation in the processing of electronic tax refund payments.

Warrant Escheat Fund – 0485

Escheated Warrants

Receipts consist of uncashed State warrants that have escheated. Fiscal Year 2019 receipts increased 113.2% from Fiscal Year 2018 due to the fluctuation in the number of escheated warrants replaced.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

State Off-set Claims Fund – 0658

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. Fiscal Year 2019 receipts decreased 42.9% from Fiscal Year 2018 due to the fluctuation of debts owed to pension systems collected via the Comptroller's Involuntary Withholding System.

Pension Offset Claims

Receipts consist of monies that have been deducted from payments to local governments for debts owed to pension systems by the respective payee. Monies withheld are either remitted to the pension system or released to the original payee if the claim has been settled. Fiscal Year 2019 receipts increased 983.1% from Fiscal Year 2018 due to the fluctuation of debts owed to pension systems collected via the Comptroller's Involuntary Withholding System.

Comptroller Debt Recovery Trust Fund – 0722

Local Government Offset Claims

Receipts consist of monies that have been deducted from payments to any payee for administrative fees for processing Involuntary Withholding Claims for local governments. Monies are transferred from the State Offset Claims Fund after the waiting period. Fiscal Year 2019 receipts increased 27.8% from Fiscal Year 2018 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

Local Government Offset Collection Fees

Receipts consist of administrative fees collected from monies that have been deducted from payments to any payee for processing Involuntary Withholding Claims for local governments. Fees are transferred from the State Offset Claims Fund after the waiting period. Fiscal Year 2019 receipts increased 21.8% from Fiscal Year 2018 due to the fluctuation of debts collected via the Comptroller's Involuntary Withholding System.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

The Office of Comptroller did not have any significant lapse period spending.

Fiscal Year 2019

The Office of Comptroller did not have any significant lapse period spending.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
 NUMBER OF EMPLOYEES

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
By Function			
Administrative Services	36	34	32
Comptroller/Administration	12	10	11
Constituent/Community Affairs/Communications	26	28	14
Legislation/Legal Affairs	16	14	11
Information Technology	35	39	38
IOC Fiscal Operations/Audit	16	12	13
PLACE	17	17	16
Local Government/Debt	8	7	23
Research/Funds Management	12	16	14
State Accounting	51	49	49
Financial Reporting	4	4	5
Total Full-Time Equivalent Employees	<u>233</u>	<u>230</u>	<u>226</u>

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

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
DISCLOSURE OF EMERGENCY PURCHASE
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2019

The Office of Comptroller did not have any emergency purchases during Fiscal Year 2019.

Fiscal Year 2020

To Ensure Integrity of State Records

The Office of Comptroller had an existing small purchase contract with the vendor. The hours available to complete the project were not enough. The contract extension was needed to conduct a competitive method of source selection per Section 20-30(a) of the Illinois Procurement Code. A bid was being prepared and posted, but in the interim a lapse in services would have caused a delay in Office of Comptroller operations. This vendor had the necessary skills to complete the development of Office of Comptroller's SharePoint custom applications, libraries, and modules. The Office of Comptroller entered into the emergency contract with Matrix Systems Group for \$30,000 and ultimately paid \$23,584 to complete the project.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
HOUSING BENEFITS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Lodging Provided for the Convenience of the Employer

The Article V, Section 1 of the Constitution of the State of Illinois requires the Comptroller to maintain a residence at the seat of government (Springfield) during the term of office. All costs associated with the residence, except for intentional damage or gross negligence, is paid by the Office of Comptroller. This lodging has been determined as a benefit for the Comptroller and is excluded from taxable income.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>OFFICE OF COMPTROLLER</u>			
Overtime Hours Paid	95	323	216
Compensatory Hours Granted	2,883	2,323	1,988
Total	2,978	2,646	2,204
Value of Overtime Hours Paid	\$ 6,312	\$ 12,356	\$ 10,408
Value of Compensatory Hours Granted	129,735	104,820	83,496
Total Costs	\$ 136,047	\$ 117,176	\$ 93,904