

**STATE OF ILLINOIS
COURT OF CLAIMS**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2017

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2017

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STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

COURT MEMBERS¹

Chief Justice	Mr. Peter Birnbaum
Judge	Ms. Mary Patricia Burns
Judge (07/01/17 – Present)	Mr. Joseph Gargliardo
Judge (03/17/17 – 06/30/17)	Vacant
Judge (07/01/15 – 03/16/17)	Mr. Gerald Kubasiak
Judge	Mr. Neil Hartigan
Judge (11/09/15 – Present)	Mr. Peter Karahalios
Judge (11/06/15 – 11/08/15)	Vacant
Judge (07/01/15 – 11/05/15)	Mr. Robert Steffen
Judge	Mr. Michael McGlynn
Judge	Mr. Donald Storino

¹ The Court of Claims Act (705 ILCS 505/1) states the Court shall consist of seven judges, one of whom shall be the Chief Justice, who are attorneys licensed to practice law in the State of Illinois, to be appointed by the Governor with the advice and consent of the Senate.

AGENCY OFFICIALS

Court of Claims

Court Administrator	Mr. Brad Bucher
General Counsel	Mr. J. Michael Mathis
Fiscal Officer	Mr. Christopher Valasek

Secretary of State (Clerk of Court of Claims)

Director and Deputy Clerk	Ms. Erica Katava (4/8/16 – Current) Vacant (1/1/16 – 4/7/16) Ms. Nina Fain (5/1/15 – 12/31/15)
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STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

The Court of Claims' offices are located at:

630 South College Street
Springfield, Illinois 62756

100 West Randolph, Suite 10
Chicago, Illinois 60601



STATE OF ILLINOIS

COURT OF CLAIMS

MANAGEMENT ASSERTION LETTER

11/20/18

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

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Court of Claims. 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 Court of Claims' compliance with the following assertions during the two-year period ended June 30, 2017. Based on this evaluation, we assert that during the years ended June 30, 2017, and June 30, 2016, the Court of Claims has materially complied with the assertions below.

- A. The Court of Claims 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 Court of Claims 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 Court of Claims 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 Court of Claims are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Yours truly,

Court of Claims

SIGNED ORIGINAL ON FILE

Bradley R. Bucher, Administrator

SIGNED ORIGINAL ON FILE

Christopher Valasek, Fiscal Officer

SIGNED ORIGINAL ON FILE

J. Michael Mathis, General Counsel

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2017

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 Report</u>	<u>Prior Report</u>
Findings	1	4
Repeated findings	1	2
Prior recommendations implemented or not repeated	3	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2017-001	10	Inadequate Controls Over Personal Services	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	12	Inadequate Controls over Receipts	
B	12	Failure to Comply with the Fiscal Control and Internal Auditing Act	
C	12	Violent Crimes Advisory Commission	

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

EXIT CONFERENCE

The Court of Claims waived an exit conference in correspondence from Christopher Valasek, Fiscal Officer, on October 30, 2018. The responses to the recommendations were provided by Mr. Valasek in correspondence dated November 8, 2018.

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ILES PARK PLAZA
740 EAST ASH • 62703-3154
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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Court of Claims' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2017. The management of the State of Illinois, Court of Claims is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Court of Claims' compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Court of Claims complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Court of Claims complied with the specified

requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Court of Claims' compliance with specified requirements.

In our opinion, the State of Illinois, Court of Claims complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2017. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 2017-001.

The State of Illinois, Court of Claims' response to the finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Court of Claims' response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

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

Internal Control

Management of the State of Illinois, Court of Claims is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Court of Claims' internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Court of Claims' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Court of Claims' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as item 2017-001 that we consider to be a significant deficiency.

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

The State of Illinois, Court of Claims' response to the internal control finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Court of Claims' response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2017, and June 30, 2016, in Schedules 1 through 5 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2017, and June 30, 2016, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2015, accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
November 20, 2018

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

2017-001. **FINDING** (Inadequate Control over Personal Services)

The Court of Claims (Court) did not maintain adequate control over personal services.

During testing, we noted the following:

- Four of six (67%) part-time employees tested did not submit their activity sheets in a timely manner. The activity sheets were submitted between 4 and 620 days late.

The Court's *Personnel Policies and Procedures Manual* states all part-time employees are to complete and send activity sheets to the Court Administrator on a monthly basis.

- One of six (17%) part-time employees tested did not have gross pay supporting documentation included in their personnel file.

Good business practices require supporting documentation of gross pay be kept in employees' personnel files.

- One of three (33%) new employees tested did not complete the required ethics training within 30 days of hire.

The State Officials and Employees Ethics Act (5 ILCS 430/5-10(c)) states a person employed in a position that requires training must complete their initial ethics training within 30 days after their start date of employment.

Court officials indicated the late ethics training was due to employee oversight while the missing gross pay support and the late activity sheets were due to employee error.

Failure to require employees to submit activity sheets timely and ensure each employee's gross pay amount is documented could result in erroneous or improper salary payments and increases the risk of errors or other irregularities not being detected by employees in the normal course of performing their assigned functions. Further, failure to provide ethics training within the required timeframe may result in employees being unaware of specific ethical requirements for State employees. (Finding Code No. 2017-001, 2015-002, 2013-004, 11-5)

RECOMMENDATION

We recommend the Court require part-time employees to submit properly completed activity sheets on a timely basis. Further, the Court should ensure each employee's gross pay amount is documented in its personnel records and ensure all new employees undergo timely ethics training.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

COURT RESPONSE

The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2017

A. **FINDING** (Inadequate Controls over Receipts)

During the prior examination, the Court of Claims (Court) did not maintain adequate control over receipts and refunds.

During the current examination, our sample testing indicated the Court had significantly improved its controls over its receipts and refunds. (Finding Code No. 2015-001, 2013-005, 11-4, 09-4)

B. **FINDING** (Failure to Comply with the Fiscal Control and Internal Auditing Act)

During the previous examination, the Court of Claims (Court) did not comply with the evaluation and certification of its internal controls as required by the Fiscal Control and Internal Auditing Act.

During the current examination, the Court improved its process for evaluating and certifying its internal controls and timely completed this process during Fiscal Year 2017. (Finding Code No. 2015-003)

C. **FINDING** (Violent Crimes Advisory Commission)

During the prior examination period, the Chief Justice of the Court of Claims (Court) or their designee did not serve on the Violent Crimes Advisory Commission (Commission) as required by the Violent Crime Victims Assistance Act.

During the current examination period, the Court's Chief Justice appointed a designee to serve on the Commission. (Finding Code No. 2015-004)

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2017

- Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2016

- Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances

- Schedule of Changes in State Property

- Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)

- Analysis of Significant Variations in Expenditures (Not Examined)

- Analysis of Significant Variations in Receipts (Not Examined)

- Analysis of Significant Lapse Period Spending (Not Examined)

- Budget Impasse Disclosures (Not Examined)

- Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)

- Interest Costs on Fiscal Year 2016 and 2017 Invoices (Not Examined)

- Average Number of Employees (Not Examined)

- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2017, and June 30, 2016, accompanying supplementary information in Schedules 1 through 5. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section and, accordingly, they do not express an opinion or provide any assurance on it.

SCHEDULE 1

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
FISCAL YEAR 2017					
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Personal Services	\$ 1,117,302	\$ -	\$ -	\$ 1,117,302	
Employee Retirement Contributions Paid by Employer	44,730	-	-	44,730	
State Contributions to Social Security Ordinary and Contingent Expenses, No Personal Services	79,987	-	-	79,987	
Result of Lapsing an Appropriation Payment of Line of Duty Awards For Claims Under the Crime Victims Compensation Act	\$ 30,000	29,615	-	29,615	\$ 385
Operation Expenses, Awards, Grants, and Permanent Improvements For Claims other than Crime Victims	1,000,000	-	992,402	992,402	7,598
Total, Fund 001	7,000,000	-	2,438,807	2,438,807	4,561,193
	6,000,000	-	-	-	6,000,000
	18,271,200	-	18,267,388	18,267,388	3,812
	9,807,400	-	9,266,363	9,266,363	541,037
	\$ 42,108,600	\$ 1,271,634	\$ 30,964,960	\$ 32,236,594	\$ 11,114,025

SCHEDULE 1

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
FISCAL YEAR 2017					
Road Fund - 011					
For Claims other than Crime Victims	\$ 1,000,000	\$ 228,217	8,578	\$ 236,795	763,205
Total, Fund 011	<u>\$ 1,000,000</u>	<u>\$ 228,217</u>	<u>\$ 8,578</u>	<u>\$ 236,795</u>	<u>\$ 763,205</u>
Vocational Rehabilitation Fund - 081					
For Claims other than Crime Victims	\$ 125,000	\$ 50,927	19,395	\$ 70,322	54,678
Total, Fund 081	<u>\$ 125,000</u>	<u>\$ 50,927</u>	<u>\$ 19,395</u>	<u>\$ 70,322</u>	<u>\$ 54,678</u>
DCFS Children's Services Fund - 220					
For Claims other than Crime Victims	\$ 1,500,000	\$ 1,353,272	69,205	\$ 1,422,477	77,523
Total, Fund 220	<u>\$ 1,500,000</u>	<u>\$ 1,353,272</u>	<u>\$ 69,205</u>	<u>\$ 1,422,477</u>	<u>\$ 77,523</u>
State Garage Revolving Fund - 303					
For Claims other than Crime Victims	\$ 50,000	\$ 17,262	11,831	\$ 29,093	20,907
Total, Fund 303	<u>\$ 50,000</u>	<u>\$ 17,262</u>	<u>\$ 11,831</u>	<u>\$ 29,093</u>	<u>\$ 20,907</u>

SCHEDULE 1

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
			Expenditures July 1 to September 30	Expenditures September 30		
FISCAL YEAR 2017						
Court of Claims Administrative and Grant Fund - 434	\$ 450,000	\$ 328,570	2,802	\$ 331,372	\$ 118,628	
Crime Victims Compensation Act Administration Expenses Total, Fund 434	\$ 450,000	\$ 328,570	\$ 2,802	\$ 331,372	\$ 118,628	
Budget Stabilization Fund - 686						
Ordinary & Contingent Expenses, No Personal Services Total, Fund 686	\$ 20,000	\$ 19,996	-	\$ 19,996	4	
Court of Claims Federal Grant Fund - 687	\$ 20,000	\$ 19,996	-	\$ 19,996	\$ 4	
Crime Victims Compensation Act Total, Fund 687	\$ 10,000,000	\$ 6,273,712	167,918	\$ 6,441,630	\$ 3,558,370	
	\$ 10,000,000	\$ 6,273,712	\$ 167,918	\$ 6,441,630	\$ 3,558,370	

SCHEDULE 1

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
FISCAL YEAR 2017					
Traffic and Criminal Conviction Surcharge Fund - 879	\$ 100,000	\$ 44,102	\$ 24,480	\$ 68,582	\$ 31,418
For Claims other than Crime Victims Total, Fund 879	<u>\$ 100,000</u>	<u>\$ 44,102</u>	<u>\$ 24,480</u>	<u>\$ 68,582</u>	<u>\$ 31,418</u>
Subtotal - Appropriated Funds	<u>\$ 55,353,600</u>	<u>\$ 9,587,692</u>	<u>\$ 31,269,169</u>	<u>\$ 40,856,861</u>	<u>\$ 15,738,758</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 9,587,692</u></u>	<u><u>\$ 31,269,169</u></u>	<u><u>\$ 40,856,861</u></u>		

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to Court records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Court and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As Public Act 100-0021 states appropriation authority granted by the General Assembly does not supercede any court order directing the expenditure of funds and states such payments are added to the appropriations granted by the General Assembly, the Court was able to submit vouchers to pay its employees in full from Fund 001 without a maximum expenditure limit for personal service costs during Fiscal Year 2017. Further, the Court incurred non-payroll obligations within Fund 001, which the Court was unable to pay until the passage of Public Act 100-0021.

SCHEDULE 1

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total	
		Expenditures Through June 30	Expenditures July 1 to September 30	Expenditures 15 Months Ended September 30	Balances Lapsed September 30
FISCAL YEAR 2017					

Note 4: Public Act 99-524 authorized the Court to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 41 includes information from Court management about the number of invoices and the total dollar amount of invoices held by the Court submitted against its Fiscal Year 2017 appropriation.

Note 5: During Fiscal Year 2017, the Court operated without enacted appropriations until Public Act 100-0021 was approved on July 6, 2017. During the impasse, the Court incurred non-payroll obligations within Fund 001, which the Court was unable to pay until the passage of Act 100-0021.

Note 6: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Court to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 41 includes information from Court management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Court to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

SCHEDULE 2

STATE OF ILLINOIS
COURT OF CLAIMS

COMPLIANCE EXAMINATION

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Through June 30	July 1 to August 31		
FISCAL YEAR 2016					
APPROPRIATED FUNDS					
General Revenue Fund - 001		\$ 1,157,177	\$ -	\$ 1,157,177	
Personal Services					
Employee Retirement Contributions		46,324	-	46,324	
Paid by Employer		80,926	-	80,926	
State Contributions to Social Security					
Total, Fund 001		\$ 1,284,427	\$ -	\$ 1,284,427	
Road Fund - 011					
For Claims other than Crime Victims		\$ -	\$ 196,144	\$ 196,144	\$ 803,856
Total, Fund 011		\$ -	\$ 196,144	\$ 196,144	\$ 803,856
Vocational Rehabilitation Fund - 081					
For Claims other than Crime Victims		\$ 125,000	\$ -	\$ 67,868	\$ 57,132
Total, Fund 081		\$ 125,000	\$ -	\$ 67,868	\$ 57,132

SCHEDULE 2

STATE OF ILLINOIS
COURT OF CLAIMS

COMPLIANCE EXAMINATION

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	July 1 to August 31		
FISCAL YEAR 2016					
DCFS Children's Services Fund - 220					
For Claims other than Crime Victims Total, Fund 220	\$ 1,500,000	-	\$ 558,325	\$ 558,325	\$ 941,675
	\$ 1,500,000	-	\$ 558,325	\$ 558,325	\$ 941,675
State Garage Revolving Fund - 303					
For Claims other than Crime Victims Total, Fund 303	\$ 50,000	-	\$ 21,845	\$ 21,845	\$ 28,155
	\$ 50,000	-	\$ 21,845	\$ 21,845	\$ 28,155
Court of Claims Administrative and Grant Fund - 434					
Crime Victims Compensation Act Administration Expenses Total, Fund 434	\$ 450,000	\$ 257,086	\$ 20,387	\$ 277,473	\$ 172,527
	\$ 450,000	\$ 257,086	\$ 20,387	\$ 277,473	\$ 172,527
Court of Claims Federal Grant Fund - 687					
Crime Victims Compensation Act Total, Fund 687	\$ 10,000,000	\$ 6,019,416	\$ 16,759	\$ 6,036,175	\$ 3,963,825
	\$ 10,000,000	\$ 6,019,416	\$ 16,759	\$ 6,036,175	\$ 3,963,825

SCHEDULE 2

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
FISCAL YEAR 2016					
Court of Claims Federal Recovery Victim Compensation Grant Fund - 843	\$ 8,000	-	-	\$ -	\$ 8,000
Crime Victims Compensation Act Total, Fund 843	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,000</u>
Traffic and Criminal Conviction Surcharge Fund - 879					
For Claims other than Crime Victims Total, Fund 879	\$ 100,000	-	\$ 30,815	\$ 30,815	\$ 69,185
	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 30,815</u>	<u>\$ 30,815</u>	<u>\$ 69,185</u>
Subtotal - Appropriated Funds	<u>\$ 13,233,000</u>	<u>\$ 7,628,797</u>	<u>\$ 844,275</u>	<u>\$ 8,473,072</u>	<u>\$ 6,044,355</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 7,628,797</u>	<u>\$ 844,275</u>	<u>\$ 8,473,072</u>		

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Court records.

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

SCHEDULE 2

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
FISCAL YEAR 2016					

Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As the Court never received enacted personal services appropriations for Fund 001, the Court was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.

Note 4: During Fiscal Year 2016, the Court operated without enacted appropriations until Public Act 99-0409 and Public Act 99-0524 were signed into law on August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As such, the Court’s court-ordered payroll payments were merged into the enacted appropriation for Fund 001. Further, the Court incurred non-payroll obligations within Fund 011, Fund 081, Fund 220, Fund 303, Fund 434, Fund 687, and Fund 879, which the Court was unable to pay until the passage of Public Act 99-0409 and Public Act 99-0524.

Note 5: Public Act 99-0524 authorizes the Court to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 41 includes information from Court management about the number of invoices and the total dollar amount of invoices held by the Court to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524, P.A. 100-0021, and Court- Ordered Expenditures	P.A. 99-0409, P.A. 99-0524, and Court- Ordered Expenditures	P.A. 98-0679
<u>APPROPRIATED FUNDS</u>			
GENERAL REVENUE - 001			
Appropriations (Net After Transfers)	\$ 42,108,600	\$ -	\$ 25,204,050
Expenditures			
Personal Services	\$ 1,117,302	\$ 1,157,177	\$ 1,121,654
Employee Retirement Contributions Paid by Employer	44,730	46,324	44,923
State Contributions to Social Security	79,987	80,926	77,224
Ordinary and Contingent Expenses, No Personal Services	29,615	-	-
Result of Lapsing of an Appropriation	992,402	-	986,428
Payment of Line of Duty Awards	2,438,807	-	2,090,850
For Claims Under the Crime Victims Compensation Act	-	-	5,922,469
Operation Expenses, Awards, Grants, and			
Permanent Improvements	18,267,388	-	-
For Claims other than Crime Victims	9,266,363	-	9,802,085
Contractual Services	-	-	8,252
Travel	-	-	11,740
Commodities	-	-	1,629
Printing	-	-	3,224
Equipment	-	-	11,389
Telecommunications Services	-	-	3,183
Refunds	-	-	45
Reimbursement for Incidental Expenses Incurred by Judges	-	-	29,131
Total Expenditures	\$ 32,236,594	\$ 1,284,427	\$ 20,114,226
Lapsed Balances	\$ 11,114,025		\$ 5,089,824
Road Fund - 011			
Appropriations (Net After Transfers)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Expenditures			
For Claims other than Crime Victims	\$ 236,795	\$ 196,144	\$ 387,631
Total Expenditures	\$ 236,795	\$ 196,144	\$ 387,631
Lapsed Balances	\$ 763,205	\$ 803,856	\$ 612,369

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524, P.A. 100-0021, and Court- Ordered Expenditures	P.A. 99-0409, P.A. 99-0524, and Court- Ordered Expenditures	P.A. 98-0679
Vocational Rehabilitation Fund - 081			
Appropriations (Net After Transfers)	\$ 125,000	\$ 125,000	\$ 125,000
Expenditures			
For Claims other than Crime Victims	\$ 70,322	\$ 67,868	\$ 118,978
Total Expenditures	\$ 70,322	\$ 67,868	\$ 118,978
Lapsed Balances	\$ 54,678	\$ 57,132	\$ 6,022
DCFS Children's Services Fund - 220			
Appropriations (Net After Transfers)	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Expenditures			
For Claims other than Crime Victims	\$ 1,422,477	\$ 558,325	\$ 1,497,689
Total Expenditures	\$ 1,422,477	\$ 558,325	\$ 1,497,689
Lapsed Balances	\$ 77,523	\$ 941,675	\$ 2,311
State Garage Revolving Fund - 303			
Appropriations (Net After Transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
For Claims other than Crime Victims	\$ 29,093	\$ 21,845	\$ 45,712
Total Expenditures	\$ 29,093	\$ 21,845	\$ 45,712
Lapsed Balances	\$ 20,907	\$ 28,155	\$ 4,288
Court of Claims Administrative and Grant Fund - 434			
Appropriations (Net After Transfers)	\$ 450,000	\$ 450,000	\$ 450,000
Expenditures			
Crime Victims Compensation Act Administrative Expenses	\$ 331,372	\$ 277,473	\$ 264,891
Total Expenditures	\$ 331,372	\$ 277,473	\$ 264,891
Lapsed Balances	\$ 118,628	\$ 172,527	\$ 185,109

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524, P.A. 100-0021, and Court- Ordered Expenditures	P.A. 99-0409, P.A. 99-0524, and Court- Ordered Expenditures	P.A. 98-0679
Budget Stabilization Fund - 686			
Appropriations (Net After Transfers)	\$ 20,000	\$ -	\$ -
Expenditures			
Crime Victims Compensation Act	\$ 19,996	\$ -	\$ -
Total Expenditures	\$ 19,996	\$ -	\$ -
Lapsed Balances	\$ 4	\$ -	\$ -
Court of Claims Federal Grant Fund - 687			
Appropriations (Net After Transfers)	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Expenditures			
Crime Victims Compensation Act	\$ 6,441,630	\$ 6,036,175	\$ 3,013,754
Total Expenditures	\$ 6,441,630	\$ 6,036,175	\$ 3,013,754
Lapsed Balances	\$ 3,558,370	\$ 3,963,825	\$ 6,986,246
Court of Claims Federal Recovery Victim Compensation Grant Fund - 843			
Appropriations (Net After Transfers)	\$ -	\$ 8,000	\$ 90,000
Expenditures			
Crime Victims Compensation Act	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Lapsed Balances	\$ -	\$ 8,000	\$ 90,000
Traffic and Criminal Conviction Surcharge Fund - 879			
Appropriations (Net After Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
For Claims other than Crime Victims	\$ 68,582	\$ 30,815	\$ 90,772
Total Expenditures	\$ 68,582	\$ 30,815	\$ 90,772
Lapsed Balances	\$ 31,418	\$ 69,185	\$ 9,228

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524, P.A. 100-0021, and Court- Ordered Expenditures	P.A. 99-0409, P.A. 99-0524, and Court- Ordered Expenditures	P.A. 98-0679
TOTAL - ALL APPROPRIATED FUNDS			
Appropriations (Net After Transfers)	\$ 55,353,600	\$ 13,233,000	\$ 38,519,050
Total Expenditures	40,856,861	8,473,072	25,533,653
Lapsed Balances	<u>\$ 15,738,758</u>	<u>\$ 6,044,355</u>	<u>\$ 12,985,397</u>
<u>NON-APPROPRIATED FUNDS</u>			
Court of Claims Federal Recovery Victim Compensation			
Grant Fund - 843			
Expenditures			
Refund of Federal Grants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,711</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,711</u>
TOTAL - ALL NON-APPROPRIATED FUNDS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,711</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 40,856,861</u>	<u>\$ 8,473,072</u>	<u>\$ 25,631,364</u>
State Officers Salaries			
Appropriations			<u>\$ 424,600</u>
State Officer Expenditures			
Chief Judge	\$ 64,911	\$ 64,911	\$ 58,443
Six Judges	<u>\$ 342,325</u>	<u>\$ 359,439</u>	<u>\$ 353,625</u>
Total Expenditures	<u>\$ 407,236</u>	<u>\$ 424,350</u>	<u>\$ 412,068</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and August 31, 2016, and have been reconciled to Court records.

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

Note 3: During Fiscal Year 2016, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Court never received enacted personal services appropriations for Fund 001, the Court was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	Fiscal Year	
2017	2016	2015
P.A. 99-0524, P.A. 100-0021, and Court- Ordered Expenditures	P.A. 99-0409, P.A. 99-0524, and Court- Ordered Expenditures	P.A. 98-0679

- Note 4: During Fiscal Year 2016, the Court operated without enacted appropriations until Public Act 99-0409 and Public Act 99-0524 were signed into law on August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As such, the Court’s court-ordered payroll payments were merged into the enacted appropriation for Fund 001. Further, the Court incurred non-payroll obligations within Fund 011, Fund 081, Fund 220, Fund 303, Fund 434, Fund 687, and Fund 879, which the Court was unable to pay until the passage of Public Act 99-0409 and Public Act 99-0524.
- Note 5: Public Act 99-0524 authorizes the Court to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 41 includes information from Court management about the number of invoices and the total dollar amount of invoices held by the Court to be submitted against its Fiscal Year 2017 appropriation.
- Note 6: During Fiscal Year 2017, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As Public Act 100-0021 states appropriation authority granted by the General Assembly does not supercede any court order directing the expenditure of funds and states such payments are added to the appropriations granted by the General Assembly, the Court was able to submit vouchers to pay its employees in full from Fund 001 without a maximum expenditure limit for personal service costs during Fiscal Year 2017. Further, the Court incurred non-payroll obligations within Fund 001, which the Court was unable to pay until the passage of Public Act 100-0021.
- Note 7: During Fiscal Year 2017, the Court operated without enacted appropriations until Public Act 100-0021 was approved on July 6, 2017. During the impasse, the Court incurred non-payroll obligations within Fund 001, which the Court was unable to pay until the passage of Act 100-0021.
- Note 8: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Court to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 41 includes information from Court management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Court to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

Schedule 4

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2017

	Equipment*
Balance at July 1, 2015	\$ 143,131
Additions	2,858
Deletions	(1,208)
Net Transfers	-
Balance at June 30, 2016	\$ 144,781
Balance at July 1, 2016	\$ 144,781
Additions	260
Deletions	(2,044)
Net Transfers	-
Balance at June 30, 2017	\$ 142,997

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

* Property of the U.S. Government has been included on the Court's *Agency Report of State Property* (Form C-15) and the Schedule of State Property for many years. Numbers on this schedule for the current engagement report only State property.

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE COMPTROLLER**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2017	2016	2015
General Revenue Fund - 0001			
Filing Fees Collected	\$ 4,544	\$ 5,120	\$ 4,595
Miscellaneous Receipts	8,264	26,141	14,083
Reimbursement from Various State Funds	-	-	879,306
Prior Year Refunds	-	1,589	-
Total Receipts per Court Records	<u>12,808</u>	<u>32,850</u>	<u>897,984</u>
Plus - In Transit at Beginning of Year	1,340	1,310	5,435
Less - In Transit at End of Year	<u>(435)</u>	<u>(1,340)</u>	<u>(1,310)</u>
Deposits Recorded by the Comptroller	<u>\$ 13,713</u>	<u>\$ 32,820</u>	<u>\$ 902,109</u>
Public Health Services Fund - 0063			
Prior Year Refunds	\$ -	\$ -	\$ 3,684
Total Receipts per Court Records	<u>-</u>	<u>-</u>	<u>3,684</u>
Plus - In Transit at Beginning of Year	-	-	-
Less - In Transit at End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,684</u>
Vocational Rehabilitation Fund - 0081			
Receipts Reversal	\$ -	\$ -	\$ (547)
Total Receipts per Court Records	<u>-</u>	<u>-</u>	<u>(547)</u>
Plus - In Transit at Beginning of Year	-	-	-
Less - In Transit at End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (547)</u>

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE COMPTROLLER**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
Court of Claims Administrative and Grant Fund - 0434			
Federal Drawdowns	\$ 346,376	\$ 260,922	\$ 265,804
Total Receipts per Court Records	<u>346,376</u>	<u>260,922</u>	<u>265,804</u>
Plus - In Transit at Beginning of Year	-	1,184	-
Less - In Transit at End of Year	<u>-</u>	<u>-</u>	<u>(1,184)</u>
Deposits Recorded by the Comptroller	<u>\$ 346,376</u>	<u>\$ 262,106</u>	<u>\$ 264,620</u>
Court of Claims Federal Grant Fund - 0687			
Federal Drawdowns	\$ 6,076,449	\$ 6,738,304	\$ 2,279,761
Restitution	48,429	51,797	23,371
Prior Year Refunds	<u>-</u>	<u>57</u>	<u>4,848</u>
Total Receipts per Court Records	<u>6,124,878</u>	<u>6,790,158</u>	<u>2,307,980</u>
Plus - In Transit at Beginning of Year	3,848	5,019	772,176
Less - In Transit at End of Year	<u>(8,147)</u>	<u>(3,848)</u>	<u>(5,019)</u>
Deposits Recorded by the Comptroller	<u>\$ 6,120,579</u>	<u>\$ 6,791,329</u>	<u>\$ 3,075,137</u>
Local Initiative Fund - 0762			
Reimbursement for Error	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,438</u>
Total Receipts per Court Records	<u>-</u>	<u>-</u>	<u>46,438</u>
Plus - In Transit at Beginning of Year	-	-	-
Less - In Transit at End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,438</u>

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE COMPTROLLER**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
Court of Claims Federal Recovery Victim Compensation Grant Fund - 0844			
Restitution	\$ 60	\$ 100	\$ 559
Total Receipts per Court Records	<u>60</u>	<u>100</u>	<u>559</u>
Plus - In Transit at Beginning of Year	-	-	-
Less - In Transit at End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 60</u>	<u>\$ 100</u>	<u>\$ 559</u>
 GRAND TOTAL - ALL FUNDS			
Total Cash Receipts per Agency	\$ 6,484,122	\$ 7,084,030	\$ 3,521,902
Plus - In Transit at Beginning of Year	5,188	7,513	777,611
Less - In Transit at End of Year	<u>(8,582)</u>	<u>(5,188)</u>	<u>(7,513)</u>
Total Cash Receipts per State Comptroller's Records	<u>\$ 6,480,728</u>	<u>\$ 7,086,355</u>	<u>\$ 4,292,000</u>

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017
(Not Examined)

Functions

The Court consists of seven judges, who are required to be attorneys licensed to practice law in the State of Illinois (705 ILCS 505/1). Judges are appointed to six-year staggered terms by the Governor with the advice and consent of the Senate. Judges remain in their positions until new appointments have been made by the Governor upon expiration of terms (705 ILCS 505/2).

A schedule of judges as of June 30, 2017, is as follows:

<u>Judge</u>	<u>Term Expires</u>
Peter Birnbaum, Chief Justice	January 17, 2022
Vacant	January 16, 2023*
Peter Karahalios	January 15, 2018
Neil Hartigan	January 21, 2019
Donald Storino	January 21, 2019
Mary Patricia Burns	January 18, 2021
Michael McGlynn	January 18, 2021

*The Court had a vacancy as of June 30, 2017. Judge Joseph Gagliardo was appointed in the vacant position as of July 1, 2017.

In addition, the Court has the statutory authority to appoint commissioners to assist the Court as it directs and can discharge them at will. Each commissioner is required to be a licensed lawyer and is considered a part-time employee by the Court (705 ILCS 505/9).

A schedule of commissioners as of June 30, 2017, is as follows:

Joseph Cavanaugh	Patricia Murphy
Thomas Eckols	Andrew Ramage
Mazie Harris	David Reid
Laura Jacksack	David Rodriguez
Roger Kiley	Herbert Rosenberg
Robert Lovero	Ronald Serpico
Daniel Madigan	Thomas Ysursa
Laurie Mikva	

The Honorable Jesse White, Secretary of State, serves as Ex-Officio Clerk of the Court. Nina Fain serves as the Deputy Clerk. The Secretary of State provided ten employees, two in Chicago and eight in Springfield, to the Court. These employees perform administrative, accounting, and clerical duties.

Under the Court of Claims Act (705 ILCS 505/8), the Court has the exclusive jurisdiction to hear and determine the following matters: (a) all claims against the State of Illinois founded upon any

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017
(Not Examined)

law of the State, or upon any regulation thereunder by an executive or administrative officer or agency, other than claims arising under the Workers' Compensation Act or the Workers' Occupational Diseases Act, or claims for certain expenses in civil litigation, or to review administrative decisions for which a statute provides that review shall be in the circuit or appellate court; (b) all claims against the State founded upon any contract entered into with the State of Illinois; (c) all claims against the State for time unjustly served in prisons of this State where the person imprisoned received a pardon from the Governor stating that such pardon is issued on the ground of innocence of the crime from which they are imprisoned; (d) all claims against the State for damages in cases sounding in tort; (e) all claims for recoupment made by the State against any claimant; (f) all claims pursuant to the Line of Duty Compensation Act; (g) all claims filed pursuant to the Crime Victims Compensation Act; (h) all claims pursuant to the Illinois National Guardsman's Compensation Act; and, (i) all claims authorized by §10-55(a) of the Illinois Administrative Procedure Act for the expenses incurred by a party in a contested case on the administrative level.

The Attorney General appears for the defense and protection in the interest of the State of Illinois in all cases filed in the Court. The Attorney General is also responsible for recoupment of claim awards made by the State during the examination period (705 ILCS 505/19).

Planning Program

The Court's mission is to adjudicate claims against the State. In addition, the Court's long-term goals are make final decisions with minimum delays and promptly pay all claims awarded.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016

General Revenue Fund - 001

Ordinary and Contingent Expenses, No Personal Services

The increase was due to the Court receiving a one-time Fiscal Year 2017 appropriation.

Result of the Lapsing of an Appropriation

The increase was due to the Court receiving an appropriation in Fiscal Year 2017 and not receiving one in Fiscal Year 2016, due to the budget impasse.

Payment of Line of Duty Awards

The increase was due to the Court receiving an appropriation in Fiscal Year 2017 and not receiving one in Fiscal Year 2016, due to the budget impasse.

Operation Expenses, Awards, Grants, and Permanent Improvements

The increase was due to the Court receiving a one-time Fiscal Year 2017 appropriation.

For Claims other than Crime Victims

The increase was due to the Court receiving an appropriation in Fiscal Year 2017 and not receiving one in Fiscal Year 2016, due to the budget impasse.

Road Fund - 011

For Claims other than Crime Victims

The increase was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

DCFS Children's Services Fund - 220

For Claims other than Crime Victims

The increase was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

Traffic and Criminal Conviction Surcharge Fund - 879

For Claims other than Crime Victims

The increase was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015

General Revenue Fund - 001

Result of the Lapsing of an Appropriation

The decrease was due to the Court receiving an appropriation in Fiscal Year 2015 and not receiving one in Fiscal Year 2016, due to the budget impasse.

Payment of Line of Duty Awards

The decrease was due to the Court receiving an appropriation in Fiscal Year 2015 and not receiving one in Fiscal Year 2016, due to the budget impasse.

For Claims Under the Crime Victims Compensation Act

The decrease was due to the Court receiving an appropriation in Fiscal Year 2015 and not receiving one in Fiscal Year 2016, due to the budget impasse.

For Claims other than Crime Victims

The decrease was due to the Court receiving an appropriation in Fiscal Year 2015 and not receiving one in Fiscal Year 2016, due to the budget impasse.

Reimbursement for Incidental Expenses Incurred by Judges

The decrease was due to the Court receiving an appropriation in Fiscal Year 2015 and not receiving one in Fiscal Year 2016, due to the budget impasse.

Road Fund - 011

For Claims other than Crime Victims

The decrease was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

Vocational Rehabilitation Fund - 081

For Claims other than Crime Victims

The decrease was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

DCFS Children's Services Fund - 220

For Claims other than Crime Victims

The decrease was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

State Garage Revolving Fund - 303

For Claims other than Crime Victims

The decrease was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

Court of Claims Federal Grant Fund - 687

Crime Victims Compensation Act

The increase was due to more claims being paid with federal money as there was no appropriation for State crime victim claims.

Court of Claims Federal Recovery Victim Compensation Grant Fund - 843

Refunds of Federal Grants

The decrease was due to the Court paying out a one-time refund during Fiscal Year 2015.

Traffic and Criminal Conviction Surcharge Fund - 879

For Claims other than Crime Victims

The decrease was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2017
(Not Examined)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2016

General Revenue Fund - 001

Miscellaneous Receipts

The decrease was due to the fluctuation of restitution receipts. The number of miscellaneous receipts is expected to vary from year to year.

Court of Claims Administrative and Grant Fund – 434

Federal Drawdowns

The increase was due to the budget impasse preventing the Court from using the funds for anything but personal services until late in Fiscal Year 2016.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015

General Revenue Fund - 001

Miscellaneous Receipts

The increase was due to the fluctuation of restitution receipts. The number of miscellaneous receipts is expected to vary from year to year.

Reimbursement From Various State Funds

The decrease was due to the Court not receiving a supplemental appropriation to reimburse portions of its General Revenue Fund expenditures during Fiscal Year 2016.

Federal Grant Fund - 687

Federal Drawdowns

The increase was due to the budget impasse requiring the Court to pay all Crime Victim Compensation claims with federal grant funds.

Restitution

The increase was due to the fluctuation of restitution receipts. The number of restitution receipts is expected to vary from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2017
(Not Examined)

Local Initiative Fund - 762

Reimbursement for Error

The decrease was due to the Court making a one-time correction for an erroneous payment to the General Revenue Fund in Fiscal Year 2015.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

FISCAL YEAR 2017

General Revenue Fund - 001

Result of the Lapsing of an Appropriation

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until July 6, 2017.

Payment of Line of Duty Awards

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until July 6, 2017.

Operation Expenses, Awards, Grants, and Permanent Improvements

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until July 6, 2017.

For Claims other than Crime Victims

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until July 6, 2017.

Traffic and Criminal Conviction Surcharge Fund - 879

For Claims other than Crime Victims

The significant spending during the Lapse Period was primarily due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

FISCAL YEAR 2016

Road Fund - 011

For Claims other than Crime Victims

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until June 30, 2016.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

DCFS Children's Services Fund - 220

For Claims other than Crime Victims

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until June 30, 2016.

State Garage Revolving Fund - 303

For Claims other than Crime Victims

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until June 30, 2016.

Traffic and Criminal Conviction Surcharge Fund - 879

For Claims other than Crime Victims

The significant spending during the Lapse Period was due to the Court not receiving and appropriation for these costs until June 30, 2016.

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
BUDGET IMPASSE DISCLOSURES
 For the Two Years Ended June 30, 2017
 (Not Examined)

Payment of Prior Year Costs in Future Fiscal Years

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

FISCAL YEAR 2016 INVOICES

Fund #	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
001	General Revenue Fund	21	\$ 54,480	0	\$ 0
686	Budget Stabilization Fund	52	\$ 16,518	0	\$ 0
		73	\$ 70,998	0	\$ 0

The Court did not have any outstanding unpaid invoices from either Fiscal Year 2016 or Fiscal Year 2017 after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2017
(Not Examined)

Transactions Involving the Illinois Finance Authority

The Court of Claims (Court) and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016 and Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Court's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2016 and Fiscal Year 2017.

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
INTEREST COSTS ON FISCAL YEAR 2017 AND FISCAL YEAR 2016 INVOICES
 For the Two Years Ended June 30, 2017
 (Not Examined)

Prompt Payment Interest Costs

The Court calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016 and Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Court. The following chart shows the Court's prompt payment interest incurred related to Fiscal Year 2016 and Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2016, and June 30, 2017, by fund:

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2016

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
001	General Revenue Fund	17	14	\$ 10,476
686	Budget Stabilization Fund	<u>30</u>	<u>13</u>	<u>\$ 908</u>
	Total	<u>47</u>	<u>24</u>	<u>\$ 11,384</u>

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2017

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
001	General Revenue Fund	<u>41</u>	<u>18</u>	<u>\$ 4,441</u>
	Total	<u>41</u>	<u>18</u>	<u>\$ 4,441</u>

STATE OF ILLINOIS
 COURT OF CLAIMS
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2017
 (Not Examined)

The following table, prepared from Court records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Employees:			
Court Administrator	1	1	1
Legal Counsel	1	1	1
Fiscal Officer	1	1	1
Crime Victims Manager	1	1	1
Administrative Assistant	2	2	2
Total Average Full-Time Employees	<u>6</u>	<u>6</u>	<u>6</u>
Part-Time Employees:			
Commissioners	16	16	16
Judges' Law Clerks/Secretaries	12	12	12
Total Average Part-Time Employees	<u>28</u>	<u>28</u>	<u>28</u>
Total Average Employees	<u>34</u>	<u>34</u>	<u>34</u>

Note: Judges' salaries are paid from the State Officers' payroll appropriation received by the State Comptroller. The average number of judges each year is seven, as is mandated by statute.

STATE OF ILLINOIS
 COURT OF CLAIMS
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2017
 (Not Examined)

The following is a summary of the number of claims against the State that were pending, as well as information on final decisions, for the year ended June 30,

	FISCAL YEAR		
	2017	2016	2015
<u>Pending:</u>			
General	3,016	3,595	4,014
Crime Victims	3,664	3,498	3,508
TOTAL	6,680	7,093	7,522
<u>Final Decisions:</u>			
Awards			
General	996	136	3,299
Crime Victims	1,449	1,461	2,197
TOTAL	2,445	1,597	5,496
<u>Denials:</u>			
General	193	212	219
Crime Victims	1,709	2,177	2,157
TOTAL	1,902	2,389	2,376
<u>Dismissed:</u>			
General	1,074	788	814
Crime Victims	52	289	226
TOTAL	1,126	1,077	1,040
TOTAL DECISIONS*	5,473	5,063	8,912

* Note: There may be more than one decision for an award.