

**STATE OF ILLINOIS
COURT OF CLAIMS**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2019

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STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

AGENCY OFFICIALS

Court of Claims

Court Administrator	Mr. Brad Bucher
General Counsel	Mr. J. Michael Mathis
Fiscal Officer	Mr. Christopher Valasek
<u>Secretary of State (Clerk of Court of Claims)</u>	
Director and Deputy Clerk	Ms. Erica Katava

COURT MEMBERS¹

Chief Justice	Mr. Peter Birnbaum
Judge	Ms. Mary Patricia Burns
Judge	Mr. Joseph Gagliardo
Judge	Mr. Michael McGlynn
Judge (3/22/19 – Present)	Mr. Robert Sprague
Judge (11/9/15 – 3/21/19)	Mr. Peter Karahalios
Judge (3/22/19 – Present)	Vacant
Judge (7/1/17 – 3/21/19)	Mr. Neil Hartigan
Judge (3/22/19 – Present)	Ms. Nancy Zettler
Judge (7/1/17 – 3/21/19)	Mr. Donald Storino

¹ The Illinois 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 OFFICES

Court of Claims offices are located at:

630 South College Street
Springfield, Illinois 62756

100 West Randolph Street, Suite 10
Chicago, Illinois 60601



STATE OF ILLINOIS

COURT OF CLAIMS

MANAGEMENT ASSERTION LETTER

November 10, 2020

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

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 Illinois Court of Claims (Court). 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's compliance with the following specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years June 30, 2018, and June 30 2019, the Court has materially complied with the specified requirements listed below.

- A. The Court 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 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 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 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,

Illinois Court of Claims

SIGNED ORIGINAL ON FILE

Brad Bucher, Court Administrator

SIGNED ORIGINAL ON FILE

Chris Valasek, Fiscal Officer

SIGNED ORIGINAL ON FILE

Joseph Mathis, General Counsel

STATE OF ILLINOIS
 COURT OF CLAIMS
 STATE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2019

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	1	1
Repeated Findings	0	1
Prior Recommendations Implemented or Not Repeated	1	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	10	New	Inadequate Controls over Expenditures	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	12	2017	Inadequate Controls over Personal Services
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STATE OF ILLINOIS
COURT OF CLAIMS
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

EXIT CONFERENCE

The Court waived an exit conference in a correspondence from Mr. Christopher Valasek, Fiscal Officer, on October 29, 2020. The responses to the recommendations were provided by Mr. Valasek in a correspondence dated November 10, 2020.

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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

and

Governing Board
State of Illinois, Court of Claims

Compliance

We have examined compliance by the State of Illinois, Court of Claims (Court) 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, 2019. Management of the Court is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Court's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Court 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 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 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 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Court complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Court 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 Court's compliance with the specified requirements.

In our opinion, the Court complied with the specified requirements during the two years ended June 30, 2019, 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 item 2019-001.

The Court's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Court's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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 Court 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 Court's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Court's compliance with the specified requirements and to test and report on the Court's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court'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* 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* 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. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2019-001 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 Court's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Court's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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 Court's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Court management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary

information for the year ended June 30, 2017, 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 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
November 10, 2020

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Controls over Expenditures)

The Court of Claims (Court) did not exercise adequate controls over voucher processing.

During testing, we noted the following:

- Thirty-nine of 60 (65%) vouchers tested, totaling \$28,880, were approved 4 to 194 days late.

The Illinois Administrative Code (74 Ill. Admin Code 900.70) requires the Court to review a bill and either approve or deny the bill in whole or in part within 30 days of physically receiving the bill.

- Two of 60 (3%) vouchers tested, totaling \$98, were charged to the wrong detail object code.

According to the Statewide Accounting Management System (SAMS) (Procedure 11.10.40), the object of the expenditure (object code) indicates the purpose, or objective, for which the Court has been authorized to expend the resources of the indicated fund. The object code allows for more defined reporting of expenditures.

- The Court did not exercise adequate controls over travel voucher approvals. Specifically, we noted the following:

- One of 12 (8%) travel vouchers tested included conference lodging costs in excess of the maximum for travel in that region. In this instance the traveler did not receive Agency Head approval prior to booking conference lodging. The conference lodging exceeded the maximum allowed by \$27 per night for a total of \$81.

The Travel Regulation Council rules at 80 Ill Admin. Code Section 3000.420 state conference lodging charges or lodging at official meeting hotels should be pre-approved by the Agency Head when the lodging is in excess of the maximums allowed.

- One of 12 (8%) travel vouchers tested, totaling \$886, was submitted for approval 92 days late.

IRS Publication 535 required the Court's employees to adequately account for their expenses within 60 days after the expenses were paid or incurred.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

Court management indicated the voucher processing issues noted were caused by employee error.

Failure to maintain adequate controls over voucher processing increases the risk that errors or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. In addition, failure to ensure proper detail object codes are used could lead to inaccurate expenditure records and misuse of State funds. Further, failure to pre-approve conference lodging and ensure travel vouchers are submitted timely could lead to the misuse of State funds. Lastly, failure to maintain adequate controls over voucher processing is noncompliance with SAMS procedures and the Illinois Administrative Code. (Finding Code No. 2019-001)

RECOMMENDATION

We recommend the Court timely approve vouchers. We also recommend vouchers are reviewed to ensure correct detail object codes are used. In addition, we recommend the Court ensure travel vouchers are timely submitted and conference lodging is pre-approved when rates exceed the maximums allowed.

COURT RESPONSE

The Court agrees with the finding and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2019

A. **FINDING** (Inadequate Controls over Personal Services)

During the previous examination period, the Court of Claims (Court) did not maintain adequate controls over personal services. Specifically, four part-time employees submitted their activity sheets late, one part time employee did not have gross pay supporting documentation in their personnel file, and one new employee tested did not complete the required ethics training timely.

During the current examination, the Court improved submission of part-time employee activity sheets, properly maintained personnel files, and complied with training requirements. However, we noted a smaller, immaterial condition of noncompliance as further described in the Court's *Independent Accountant's Report of Immaterial Findings*. (Finding Code No. 2017-001)

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
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)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Through June 30	July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 1,303,100	\$ 1,171,404	\$ -	\$ 1,171,404	\$ 131,696
FISCAL YEAR 2019	52,210	46,913	-	46,913	5,297
	100,010	84,037	-	84,037	15,973
	17,000	5,551	658	6,209	10,791
	14,250	11,050	2,656	13,706	544
	4,250	1,163	308	1,471	2,779
	5,100	2,125	808	2,933	2,167
	11,000	6,369	2,084	8,453	2,547
	3,750	769	154	923	2,827
	425	-	-	-	425
	30,005	24,276	4,872	29,148	857
	1,000,000	955,260	37,618	992,878	7,122
	5,000,000	2,260,887	1,479,432	3,740,319	1,259,681
	6,000,000	3,548,471	15,630	3,564,101	2,435,899
	9,807,400	7,229,922	697,383	7,927,305	1,880,095
Total, Fund 001	\$ 23,348,500	\$ 15,348,197	\$ 2,241,603	\$ 17,589,800	\$ 5,758,700

APPROPRIATED FUNDS

General Revenue Fund - 001

Personal Services	
Employee Retirement Contributions Paid by Employer	
State Contributions to Social Security	
Contractual Services	
Travel	
Commodities	
Printing	
Equipment	
Telecommunications Services	
Refunds	
Reimbursement for Incidental Expenses Incurred by Judges	
Payment of Awards (for lapsing appropriations held by the Treasurer)	
Payment of Line of Duty Awards	
Payment of Claims under the Crime Victims Compensation Act	
Payment of Claims other than Crime Victims	

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
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	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0586 and Public Act 101-0007						
FISCAL YEAR 2019						
Road Fund - 011						
For Claims other than Crime Victims	\$ 1,000,000	\$ 1,500	\$ -	\$ 1,500	\$ 998,500	
Total, Fund 011	\$ 1,000,000	\$ 1,500	\$ -	\$ 1,500	\$ 998,500	
Vocational Rehabilitation Fund - 081						
For Claims other than Crime Victims	\$ 125,000	\$ 69,660	\$ -	\$ 69,660	\$ 55,340	
Total, Fund 081	\$ 125,000	\$ 69,660	\$ -	\$ 69,660	\$ 55,340	
DCFS Children's Services Fund - 220						
For Claims other than Crime Victims	\$ 1,500,000	\$ 982,157	\$ 201,254	\$ 1,183,411	\$ 316,589	
Total, Fund 220	\$ 1,500,000	\$ 982,157	\$ 201,254	\$ 1,183,411	\$ 316,589	
State Garage Revolving Fund - 303						
For Claims other than Crime Victims	\$ 50,000	\$ 9,887	\$ 2,239	\$ 12,126	\$ 37,874	
Total, Fund 303	\$ 50,000	\$ 9,887	\$ 2,239	\$ 12,126	\$ 37,874	
Administrative and Grant Fund - 434						
Crime Victims Compensation Act Administration Expenses	\$ 450,000	\$ 100,591	\$ 6,404	\$ 106,995	\$ 343,005	
Total, Fund 434	\$ 450,000	\$ 100,591	\$ 6,404	\$ 106,995	\$ 343,005	

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
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)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Through June 30	July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007					
FISCAL YEAR 2019					
Court of Claims Federal Grant Fund - 687					
Crime Victims Compensation Act	\$ 10,000,000	\$ 1,141,962	\$ 519,309	\$ 1,661,271	\$ 8,338,729
Total, Fund 687	<u>\$ 10,000,000</u>	<u>\$ 1,141,962</u>	<u>\$ 519,309</u>	<u>\$ 1,661,271</u>	<u>\$ 8,338,729</u>
Court of Claims Federal Recovery Victim Compensation Grant Fund - 843					
Crime Victims Compensation Act	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Total, Fund 843	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>
Traffic and Criminal Conviction Surcharge Fund - 879					
For Claims other than Crime Victims	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total, Fund 879	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
Miscellaneous Accounts					
General Revenue (0001)	\$ 552,537	\$ -	\$ 473,891	\$ 473,891	\$ 78,646
Education Assistance (0007)	118,384	-	118,384	118,384	-
Motor Fuel Tax (0012)	4,853	-	4,853	4,853	-
Alcoholism and Substance Abuse Block Grant (0013)	5,965	-	5,965	5,965	-
Food and Drug Safety (0014)	21,506	-	21,506	21,506	-

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
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	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 270	\$ -	\$ 270	\$ 270	\$ -	
FISCAL YEAR 2019						
Miscellaneous Accounts (Continued)						
Transportation Regulatory (0018)						
Illinois Department of Agriculture Lab. Services Revolving (0024)	1,272	-	1,272	1,272	-	
Illinois Veteran's Rehabilitation (0036)	8,404	-	8,404	8,404	-	
State Boating Act (0039)	8	-	8	8	-	
State Parks (0040)	14,809	-	14,809	14,809	-	
Wildlife and Fish (0041)	34,230	-	34,230	34,230	-	
Agricultural Premium (0045)	14,360	-	14,360	14,360	-	
Mental Health (0050)	8,904	-	8,904	8,904	-	
Title III Social Security and Employment Service (0052)	391,151	-	370,336	370,336	20,815	
State Pensions (0054)	634	-	634	634	-	
Public Utility (0059)	886	-	886	886	-	
Public Health Services (0063)	596,592	-	596,592	596,592	-	
U.S. Environmental Protection (0065)	938	-	938	938	-	
Radiation Protection (0067)	5,559	-	5,559	5,559	-	
Compassion Use of Medical Cannabis (0075)	14,752	-	14,752	14,752	-	
Clean Air Act Permit (0091)	466	-	466	466	-	
Illinois State Medical Disciplinary (0093)	7,000	-	7,000	7,000	-	
Home Services Medicaid Trust (0120)	5,579	-	5,579	5,579	-	
State Gaming (0129)	4,529	-	4,529	4,529	-	
Council on Developmental Disabilities Federal Trust (0131)	17,111	-	17,111	17,111	-	

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
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)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Through June 30	July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 89,112	\$ -	\$ 89,112	\$ 89,112	\$ -
FISCAL YEAR 2019	35,588	-	35,588	35,588	-
Miscellaneous Accounts (Continued)	640	-	640	640	-
Capital Development (0141)	200	-	200	200	-
State Police Merit Board Public Safety (0166)	567	-	567	567	-
Illinois Independent Tax Tribunal (0169)	236	-	236	236	-
Secretary of State Federal Projects (0176)	181,986	-	181,986	181,986	-
Pollution Control Board State Trust (0207)	225,809	-	225,809	225,809	-
DHS Technology Initiative (0211)	1,464	-	1,464	1,464	-
DHFS Children's Services (0220)	10,737	-	10,737	10,737	-
Illinois Health Facilities Planning (0238)	10,702	-	10,702	10,702	-
Emergency Public Health (0240)	3,946	-	3,946	3,946	-
Nursing Dedicated and Professional (0258)	61,637	-	61,637	61,637	-
Mandatory Arbitration (0262)	3,402	-	3,402	3,402	-
LaSalle Veterans Home (0272)	12,015	-	12,015	12,015	-
Anna Veterans Home (0273)	6,990	-	6,990	6,990	-
Long Term Care Monitor/Receiver (0285)	3,087	-	3,087	3,087	-
Illinois Affordable Housing Trust (0286)	441	-	441	441	-
Used Tire Management (0294)	266	-	266	266	-
Guardianship and Advocacy (0297)	698,820	-	698,820	698,820	-
Working Capital Revolving (0301)	398,388	-	398,388	398,388	-
Statistical Services Revolving (0304)	-	-	-	-	-
Facilities Management Revolving (0314)	-	-	-	-	-

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
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	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 12,060	\$ -	\$ 12,060	\$ -	\$ 12,060	\$ -
FISCAL YEAR 2019	3,770	-	3,770	-	3,770	-
	98,860	-	98,860	-	98,860	-
	1,814	-	1,814	-	1,814	-
Miscellaneous Accounts (Continued)						
Professional Services (0317)	30,487	-	30,487	-	30,487	-
African-American HIV/AIDS Response (0326)	4,000	-	4,000	-	4,000	-
Federal Support Agreement Revolving (0333)	19,434	-	19,434	-	19,434	-
Public Health Laboratory Services Revolving (0340)	885	-	885	-	885	-
Care Provider Fund for Persons with a Developmental Disability (0344)	8,702	-	8,702	-	8,702	-
Employment and Training (0347)	5,714	-	5,714	-	5,714	-
Lead Poisoning Screening (0360)	6,323	-	6,323	-	6,323	-
Plumbing Licensure and Program (0372)	735	-	735	-	735	-
EMS Assistance (0398)	273	-	273	-	273	-
DHS Special Purpose Trust (0408)	15	-	15	-	15	-
Public Aid Recoveries Trust (0421)	159	-	159	-	159	-
Court of Claims Administration and Grant (0434)	78	-	78	-	78	-
Illinois State Fair (0438)	7,275	-	7,275	-	7,275	-
GI Education (0447)	12,097	-	12,097	-	12,097	-
Monitoring Device Driving Permit Administration Fee (0453)	32,443	-	32,443	-	32,443	-
Wholesome Meat (0476)	923	-	923	-	923	-
State Employees Retirement System (0479)						
Secretary of State Special Services (0483)						
Criminal Justice Trust (0488)						
Old Age Survivors Insurance (0495)						

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
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	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 204	\$ -	\$ 204	\$ -	\$ 204	\$ -
FISCAL YEAR 2019	465,519	-	465,519	-	465,519	-
Miscellaneous Accounts (Continued)						
Early Intervention Services Revolving (0502)	6,620	-	6,620	-	6,620	-
Money Follows the Person Budget Transfer (0522)	192,224	-	192,224	-	192,224	-
Department of Corrections Reimbursement and Education (0523)	64,738	-	64,738	-	64,738	-
Energy Efficiency Portfolio Standards (0531)	6,946	-	6,946	-	6,946	-
Illinois Workers' Compensation Commission Operations (0534)	1,257	-	1,257	-	1,257	-
Illinois Historic Sites (0538)	27,601	-	27,601	-	27,601	-
Attorney General Court Order and Voluntary Compliance (0542)	28,108	-	28,108	-	28,108	-
SBE Federal Department of Education (0561)	316	-	316	-	316	-
DCFS Federal Projects (0566)	7,691	-	7,691	-	7,691	-
Pesticide Control (0576)	250	-	250	-	250	-
DHS Federal Projects (0592)	744	-	744	-	744	-
Foreign Language Interpreter (0597)	3,360	-	3,360	-	3,360	-
Attorney General Whistleblower Reward and Protection (0600)	112,988	-	112,988	-	112,988	-
Services for Older Americans (0618)	46	-	46	-	46	-
Quincy Veterans Home (0619)	27	-	27	-	27	-
Motor Vehicle License Plate (0622)	150	-	150	-	150	-
Public Transportation (0627)	1,237,970	-	1,237,970	-	1,237,970	-
Horse Racing (0632)	200	-	200	-	200	-
Commitment to Human Services (0644)						
Healthy Smiles (0654)						

STATE OF ILLINOIS
 COURT OF CLAIMS
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
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For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Through June 30	July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 1,399	\$ -	\$ 1,399	\$ 1,399	\$ -
FISCAL YEAR 2019	156	-	156	156	-
	53,811	-	53,811	53,811	-
	2,143	-	2,143	2,143	-
	129,259	-	129,259	129,259	-
	32,608	-	32,608	32,608	-
	157	-	157	157	-
	26,515	-	26,515	26,515	-
	111	-	111	111	-
	2,703	-	2,703	2,703	-
	1,084	-	1,084	1,084	-
	21,903	-	21,903	21,903	-
	399	-	399	399	-
	7,101	-	7,101	7,101	-
	7,286	-	7,286	7,286	-
	251	-	251	251	-
	3,634	-	3,634	3,634	-
	3,818,301	-	2,482	2,482	3,815,819
	17,562	-	17,562	17,562	-
	8,063	-	8,063	8,063	-
	4,433	-	4,433	4,433	-
Miscellaneous Accounts (Continued)					
Student Loan Operating (0664)					
Disaster Response and Recovery (667)					
Department of Insurance Federal Trust (0673)					
Budget Stabilization (0686)					
DHS Private Resource (0690)					
USDA Women, Infants and Children (0700)					
State Police Whistleblower Reward and Protection (0705)					
State Lottery (0711)					
Community Mental Health Medicaid Trust (0718)					
Illinois Clean Water (0731)					
Secretary of State DUI Administration (0732)					
Tobacco Settlement Recovery (0733)					
State's Attorneys Appellate Prosecutor's County (0745)					
Child Support Administrative (0757)					
Tourism Promotion (0763)					
Pet Population Control (0764)					
Presidential Library and Museum Operating (0776)					
Healthcare Provider Relief (0793)					
Nuclear Safety Emergency Preparedness (0796)					
AG State Projects and Court Order Distribution (0801)					
Personal Property Tax Replacement (0802)					

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
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)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Through June 30	July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007	\$ 107,568	\$ -	\$ 107,568	\$ 107,568	\$ -
FISCAL YEAR 2019	233	-	233	233	-
	18,297	-	18,297	18,297	-
	1,267	-	1,267	1,267	-
	30,000	-	24,272	24,272	5,728
	1,025,464	-	1,025,464	1,025,464	-
	71	-	71	71	-
	18,471	-	18,471	18,471	-
	24,219	-	24,219	24,219	-
	2,095	-	2,095	2,095	-
	293,477	-	293,477	293,477	-
	11,621	-	11,621	11,621	-
	618	-	618	618	-
	2,704	-	2,704	2,704	-
	15,000	-	15,000	15,000	-
	13,506	-	13,506	13,506	-
	1,330	-	1,330	1,330	-
Total Miscellaneous Accounts	\$ 11,684,558	\$ -	\$ 7,763,550	\$ 7,763,550	\$ 3,921,008
GRAND TOTAL - ALL FUNDS	\$ 48,259,058	\$ 17,653,954	\$ 10,735,359	\$ 28,389,313	\$ 19,869,745

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Court and have been reconciled to the State Comptroller's records as of October 31, 2019. A difference of \$81 was noted during the reconciliation. This amount is immaterial to the Court's expenditures and the difference is due to rounding conventions used by the Court.

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

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0528	\$ 1,153,100	\$ 1,078,292	\$ -	\$ 1,078,292	\$ 74,808	
FISCAL YEAR 2018	46,200	43,174	-	43,174	3,026	
	88,500	77,483	-	77,483	11,017	
	37,800	8,444	1,148	9,592	28,208	
	24,500	17,260	6,163	23,423	1,077	
	8,600	1,961	147	2,108	6,492	
	10,200	2,996	788	3,784	6,416	
	21,900	7,229	2,951	10,180	11,720	
	7,500	6,894	81	6,975	525	
	400	-	-	-	400	
	90,000	26,775	10,589	37,364	52,636	
	950,000	857,703	56,414	914,117	35,883	
	6,650,000	4,319,548	-	4,319,548	2,330,452	
	5,700,000	5,518,207	67,010	5,585,217	114,783	
	9,317,100	6,781,374	874,563	7,655,937	1,661,163	
Total, Fund 001	\$ 24,105,800	\$ 18,747,340	\$ 1,019,854	\$ 19,767,194	\$ 4,338,606	

APPROPRIATED FUNDS

General Revenue Fund - 001

Personal Services	\$ 74,808
Employee Retirement Contributions Paid by Employer	3,026
State Contributions to Social Security	11,017
Contractual Services	28,208
Travel	1,077
Commodities	6,492
Printing	6,416
Equipment	11,720
Telecommunications Services	525
Refunds	400
Reimbursement for Incidental Expenses Incurred by Judges	-
Payment of Awards (for lapsing appropriations held by the Treasurer)	37,364
Payment of Line of Duty Awards	914,117
Payment of Claims under the Crime Victims Compensation Act	4,319,548
Payment of Claims other than Crime Victims	2,330,452
Total, Fund 001	\$ 4,338,606

STATE OF ILLINOIS
 COURT OF CLAIMS
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 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0528						
FISCAL YEAR 2018						
Road Fund - 011						
For Claims other than Crime Victims	\$ 1,000,000	\$ 12,300	\$ -	\$ 12,300	\$ 987,700	
Total, Fund 011	<u>\$ 1,000,000</u>	<u>\$ 12,300</u>	<u>\$ -</u>	<u>\$ 12,300</u>	<u>\$ 987,700</u>	
Vocational Rehabilitation Fund - 081						
For Claims other than Crime Victims	\$ 125,000	\$ 17,446	\$ -	\$ 17,446	\$ 107,554	
Total, Fund 081	<u>\$ 125,000</u>	<u>\$ 17,446</u>	<u>\$ -</u>	<u>\$ 17,446</u>	<u>\$ 107,554</u>	
DCFS Children's Services Fund - 220						
For Claims other than Crime Victims	\$ 1,500,000	\$ 1,183,049	\$ 263,929	\$ 1,446,978	\$ 53,022	
Total, Fund 220	<u>\$ 1,500,000</u>	<u>\$ 1,183,049</u>	<u>\$ 263,929</u>	<u>\$ 1,446,978</u>	<u>\$ 53,022</u>	
State Garage Revolving Fund - 303						
For Claims other than Crime Victims	\$ 50,000	\$ 12,622	\$ -	\$ 12,622	\$ 37,378	
Total, Fund 303	<u>\$ 50,000</u>	<u>\$ 12,622</u>	<u>\$ -</u>	<u>\$ 12,622</u>	<u>\$ 37,378</u>	
Administrative and Grant Fund - 434						
Crime Victims Compensation Act Administration Expenses	\$ 450,000	\$ 241,401	\$ -	\$ 241,401	\$ 208,599	
Total, Fund 434	<u>\$ 450,000</u>	<u>\$ 241,401</u>	<u>\$ -</u>	<u>\$ 241,401</u>	<u>\$ 208,599</u>	

STATE OF ILLINOIS
 COURT OF CLAIMS
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 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0528						
FISCAL YEAR 2018						
Court of Claims Federal Grant Fund - 687						
Crime Victims Compensation Act	\$ 10,000,000	\$ 235,845	\$ -	\$ 235,845	\$ 9,764,155	
Total, Fund 687	<u>\$ 10,000,000</u>	<u>\$ 235,845</u>	<u>\$ -</u>	<u>\$ 235,845</u>	<u>\$ 9,764,155</u>	
Court of Claims Federal Recovery Victim Compensation Grant Fund - 843						
Crime Victims Compensation Act	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
Total, Fund 843	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	
Traffic and Criminal Conviction Surcharge Fund - 879						
For Claims other than Crime Victims	\$ 100,000	\$ 10,780	\$ -	\$ 10,780	\$ 89,220	
Total, Fund 879	<u>\$ 100,000</u>	<u>\$ 10,780</u>	<u>\$ -</u>	<u>\$ 10,780</u>	<u>\$ 89,220</u>	
Miscellaneous Accounts						
General Revenue (0001)	\$ 12,119,016	\$ -	\$ 12,119,016	\$ 12,119,016	\$ -	
General Revenue Reimburse Fund 0497 and 0911	12,572	-	12,572	12,572	-	
Education Assistance (0007)	13,233	-	13,233	13,233	-	
Motor Fuel Tax (0012)	129	-	129	129	-	
Alcoholism and Substance Abuse Block Grant (0013)	314,210	-	314,210	314,210	-	

STATE OF ILLINOIS
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total	
			Expenditures July 1 to October 31	Expenditures October 31	Expenditures 16 Months Ended October 31	Balances Lapsed October 31
Public Act 100-0021 and Public Act 100-0528						
FISCAL YEAR 2018						
Miscellaneous Accounts (Continued)						
Food and Drug Safety (0014)	\$ 28,521	\$ -	\$ 28,521	\$ 28,521	\$ -	\$ -
Penny Severns Cancer Research (0015)	32,563	-	32,563	32,563	-	-
Transpiration Regulatory (0018)	3,802	-	3,802	3,802	-	-
Financial Institution (0021)	390	-	390	390	-	-
General Professions Dedicated (0022)	3,407	-	3,407	3,407	-	-
Illinois Department of Agriculture Lab. Services Revolving (0024)	32,334	-	32,334	32,334	-	-
Live and Learn (0026)	296	-	296	296	-	-
State Boating Act (0039)	1,067	-	1,067	1,067	-	-
State Parks (0040)	147,273	-	147,273	147,273	-	-
Wildlife and Fish (0041)	1,747,220	-	1,747,220	1,747,220	-	-
Lobbyist Registration Admin (0044)	2,542	-	2,542	2,542	-	-
Agricultural Premium (0045)	22,512	-	22,512	22,512	-	-
Fire Prevention (0047)	12,875	-	12,875	12,875	-	-
Rural/Downstate Health Access (0048)	7	-	7	7	-	-
Mental Health (0050)	128,400	-	128,400	128,400	-	-
Title III Social Security and Employment Service (0052)	132,622	-	132,622	132,622	-	-
State Pensions (0054)	15,262	-	15,262	15,262	-	-
Federal Unemployment Compensation Special Administration (0055)	18,192	-	18,192	18,192	-	-
Public Utility (0059)	22,417	-	22,417	22,417	-	-

STATE OF ILLINOIS
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 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority	Expenditures Through June 30	Lapse Period		Total Expenditures October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0528						
FISCAL YEAR 2018						
Miscellaneous Accounts (Continued)						
Public Health Services (0063)	\$ 562,383	\$ -	\$ 562,383	\$ 562,383	\$ -	
U.S. Environmental Protection (0065)	26,147	-	26,147	26,147	-	
Radiation Protection (0067)	11,315	-	11,315	11,315	-	
Compassion Use of Medical Cannabis (0075)	962	-	962	962	-	
Solid Waste Management (0078)	19,785	-	19,785	19,785	-	
Vocational Rehabilitation (0081)	129,520	-	129,520	129,520	-	
Clean Air Act Permit (0091)	484	-	484	484	-	
Illinois State Medical Disciplinary (0093)	6,460	-	6,460	6,460	-	
Home Services Medicaid Trust (0120)	34,547	-	34,547	34,547	-	
Youth Alcohol & Substance Abuse Prevention (0128)	31,211	-	31,211	31,211	-	
State Gaming (0129)	7,346	-	7,346	7,346	-	
Council on Developmental Disabilities Federal Trust (0131)	487	-	487	487	-	
Heartsaver AED (0135)	2,155	-	2,155	2,155	-	
Capital Development (0141)	749,714	-	749,714	749,714	-	
Community Developmental Disabilities						
Services Medicaid Trust (0142)	84,279	-	84,279	84,279	-	
State Board of Education Special Purpose Trust (0144)	902	-	902	902	-	
Registered CPA's Administration and Disciplinary (0151)	28	-	28	28	-	
State Crime Laboratory (0152)	4,230	-	4,230	4,230	-	
Motor Vehicle Theft Protection Trust (0156)	268	-	268	268	-	
Weights and Measures (0163)	482	-	482	482	-	

STATE OF ILLINOIS
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For the Sixteen Months Ended October 31, 2018

	Expenditure Authority		Lapse Period		Total	
	(Net of Transfers)	Expenditures Through June 30	Expenditures July 1 to October 31	Expenditures October 31	Expenditures 16 Months Ended October 31	Balances Lapsed October 31
Public Act 100-0021 and Public Act 100-0528	\$ 1,146	\$ -	\$ 1,146	\$ -	\$ 1,146	\$ -
FISCAL YEAR 2018	88	-	88	-	88	-
	55,329	-	55,329	-	55,329	-
	109,641	-	109,641	-	109,641	-
	300,202	-	300,202	-	300,202	-
	2,742,164	-	2,742,164	-	2,742,164	-
	390	-	390	-	390	-
	2,704	-	2,704	-	2,704	-
	610	-	610	-	610	-
	73	-	73	-	73	-
	69	-	69	-	69	-
	7,959	-	7,959	-	7,959	-
	729	-	729	-	729	-
	4,152	-	4,152	-	4,152	-
	1,562	-	1,562	-	1,562	-
	4	-	4	-	4	-
	1,074	-	1,074	-	1,074	-
	331	-	331	-	331	-
	2,451	-	2,451	-	2,451	-
	18,696	-	18,696	-	18,696	-
	8,278	-	8,278	-	8,278	-
Miscellaneous Accounts (Continued)						
Illinois School Asbestos Abatement (0175)						
Teacher Health Insurance Security (0203)						
DHS Technology Initiative (0211)						
Capital Development Board Revolving (0215)						
Professions Indirect Cost (0218)						
DCF's Children's Services (0220)						
Illinois Health Facilities Planning (0238)						
Emergency Public Health (0240)						
Residential Finance Regulatory (0244)						
Nursing Dedicated and Professional (0258)						
Underground Resource Conservation Enforcement (0261)						
Mandatory Arbitration (0262)						
Water Revolving (0270)						
LaSalle Veterans Home (0272)						
Anna Veterans Home (0273)						
Self-Insurers Administration (0274)						
Drunk and Drugged Driving Prevention (0276)						
Pollution Control Board (0277)						
Long Term Care Monitor/Receiver (0285)						
Illinois Affordable Housing Trust (0286)						
Community Water Supply Laboratory (0288)						

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 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0528	\$ 65,421	\$ -	\$ 65,421	\$ -	\$ 65,421	\$ -
FISCAL YEAR 2018	(Net of Transfers)	1,741	1,741	1,741	1,741	-
		146,293	146,293	146,293	146,293	-
		257,507	257,507	257,507	257,507	-
		1,799,778	1,799,778	1,799,778	1,799,778	-
		426,768	426,768	426,768	426,768	-
		7,852	7,852	7,852	7,852	-
		2,513	2,513	2,513	2,513	-
		1,445	1,445	1,445	1,445	-
		1,000	1,000	1,000	1,000	-
		145,120	145,120	145,120	145,120	-
		143,113	143,113	143,113	143,113	-
		533	533	533	533	-
		28,000	28,000	28,000	28,000	-
		353	353	353	353	-
		97	97	97	97	-
		1,693	1,693	1,693	1,693	-
		31,912	31,912	31,912	31,912	-
		3,636	3,636	3,636	3,636	-
		40,832	40,832	40,832	40,832	-
Miscellaneous Accounts (Continued)						
Used Tire Management (0294)						
Natural Areas Acquisition (0298)						
Working Capital Revolving (0301)						
Communications Revolving (0304)						
Facilities Management Revolving (0314)						
Professional Services (0317)						
ICJIA Violence Prevention Special Projects (0318)						
Tattoo and Body Piercing Establishment Registration (0327)						
Federal Support Agreement Revolving (0333)						
Illinois Community College Board Contracts and Grants (0339)						
Public Health Laboratory Services Revolving (0340)						
Federal National Community Services (0343)						
Long-Term Care Provider (0345)						
Employment and Training (0347)						
ICCB Federal Trust (0350)						
Child Labor Enforcement (0357)						
Lead Poisoning Screening (0360)						
Securities Audit and Enforcement (0362)						
Department of Business Services Special Operations (0363)						
Health and Human Services Medicaid Trust (0365)						

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 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total	
			Expenditures July 1 to October 31	Expenditures October 31	Expenditures 16 Months Ended October 31	Balances Lapsed October 31
Public Act 100-0021 and Public Act 100-0528	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ -
FISCAL YEAR 2018	3,252	-	3,252	-	3,252	-
	2,515	-	2,515	-	2,515	-
	5,150	-	5,150	-	5,150	-
	22,302	-	22,302	-	22,302	-
	234,374	-	234,374	-	234,374	-
	6,955	-	6,955	-	6,955	-
	128,686	-	128,686	-	128,686	-
	87	-	87	-	87	-
	3,099	-	3,099	-	3,099	-
	2,767	-	2,767	-	2,767	-
	70	-	70	-	70	-
	38	-	38	-	38	-
	16	-	16	-	16	-
	875	-	875	-	875	-
	1,035	-	1,035	-	1,035	-
	5,430	-	5,430	-	5,430	-
	29,634	-	29,634	-	29,634	-
	6,736	-	6,736	-	6,736	-
	9,302	-	9,302	-	9,302	-
	140,508	-	140,508	-	140,508	-
Miscellaneous Accounts (Continued)						
Tanning Facility Permit (0370)						
Plumbing Licensure and Program (0372)						
Appraisal Administration (0386)						
Gaining Early Awareness and Readiness (0394)						
Trauma Center (0397)						
DHS Special Purpose Trust (0408)						
SBE Federal Department of Agriculture (0410)						
Public Aid Recoveries Trust (0421)						
Charitable Trust Stabilization (0435)						
Quality of Life Endowment (0437)						
Illinois State Fair (0438)						
Agricultural Master (0440)						
GI Education (0447)						
Library Services (0470)						
Wholesome Meat (0476)						
State Employees Retirement System (0479)						
Secretary of State Special Services (0483)						
Criminal Justice Trust (0488)						
Old Age Survivors Insurance (0495)						
Federal Civil Preparedness Administrative (0497)						
Department of Human Services Community Services (0509)						

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total	
			Expenditures July 1 to October 31	Expenditures October 31	Expenditures 16 Months Ended October 31	Balances Lapsed October 31
Public Act 100-0021 and Public Act 100-0528	\$ 51,018	\$ -	\$ 51,018	\$ -	\$ 51,018	\$ -
FISCAL YEAR 2018	80	-	80	-	80	-
Miscellaneous Accounts (Continued)						
State Asset Forfeiture (0514)	10,519	-	10,519	-	10,519	-
Money Follows the Person Budget Transfer (0522)	3,046	-	3,046	-	3,046	-
Department of Corrections Reimbursement and Education (0523)	2,500	-	2,500	-	2,500	-
Health Facility Plan Review (0524)	65,448	-	65,448	-	65,448	-
Sex Offender Management Board (0527)	70,162	-	70,162	-	70,162	-
Energy Efficiency Portfolio Standards (0531)	319	-	319	-	319	-
Illinois Workers' Compensation Commission Operations (0534)	100,347	-	100,347	-	100,347	-
State Offender DNA Identification System (0537)	1,318	-	1,318	-	1,318	-
Illinois Historic Sites (0538)	457	-	457	-	457	-
Attorney General Court Order and Voluntary Compliance (0542)	1,990	-	1,990	-	1,990	-
Public Pension Regulation (0546)	21,753	-	21,753	-	21,753	-
Conservation Police Operations Assistance (0547)	764	-	764	-	764	-
SBE Federal Department of Education (0561)	5,774	-	5,774	-	5,774	-
Pawnbroker Regulation (0562)	53,132	-	53,132	-	53,132	-
DCFS Federal Projects (0566)	374	-	374	-	374	-
Energy Efficiency Trust (0571)	6,156	-	6,156	-	6,156	-
Pesticide Control (0576)	588	-	588	-	588	-
Attorney General Whistleblower Reward and Protection (0600)	5,258	-	5,258	-	5,258	-
Quincy Veterans Home (0619)						
Motor Vehicle License Plate (0622)						

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0528	\$ 128	\$ -	\$ 128	\$ -	\$ 128	\$ -
FISCAL YEAR 2018	82,526	-	82,526	-	82,526	-
	3,948	-	3,948	-	3,948	-
	198	-	198	-	198	-
	758,389	-	757,996	-	757,996	393
	15,987	-	15,987	-	15,987	-
	126,033	-	126,033	-	126,033	-
	2,558	-	2,558	-	2,558	-
	523,380	-	523,380	-	523,380	-
	4,235	-	4,235	-	4,235	-
	1,326,292	-	1,326,292	-	1,326,292	-
	59,544	-	59,544	-	59,544	-
	26,723	-	26,723	-	26,723	-
	99,926	-	99,926	-	99,926	-
	8,665	-	8,665	-	8,665	-
	7,834	-	7,834	-	7,834	-
	13,702	-	13,702	-	13,702	-
	8,139	-	8,139	-	8,139	-
	13,549	-	13,549	-	13,549	-
	48,834	-	48,834	-	48,834	-
	43,512	-	43,512	-	43,512	-
Miscellaneous Accounts (Continued)						
Horse Racing (0632)						
DHS State Projects (0642)						
Alcoholism and Substance Abuse (0646)						
Student Loan Operating (0664)						
Department of Insurance Federal Trust (0673)						
State Charter School Commission (0674)						
Budget Stabilization (0686)						
DHS Private Resource (0690)						
ICCB Adult Education (0692)						
Long Term Care Ombudsman (0698)						
USDA Women, Infants and Children (0700)						
State Lottery (0711)						
Community Mental Health Medicaid Trust (0718)						
Medical Interagency Program (0720)						
Illinois Clean Water (0731)						
Secretary of State DUI Administration (0732)						
Tobacco Settlement Recovery (0733)						
Energy Administration (0737)						
State's Attorneys Appellate Prosecutor's County (0745)						
Child Support Administrative (0757)						
Local Initiative (0762)						

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority	Expenditures Through June 30	Lapse Period		Total Expenditures	Balances Lapsed
			July 1 to October 31	October 31		
Public Act 100-0021 and Public Act 100-0528						
FISCAL YEAR 2018						
Miscellaneous Accounts (Continued)						
Tourism Promotion (0763)	\$ 177,224	\$ -	\$ 177,224	\$ 177,224	\$ -	
Pet Population Control (0764)	3,045	-	3,045	3,045	-	
Federal Surface Mining Control (0765)	2,320	-	2,320	2,320	-	
IMSA Income (0768)	616	-	616	616	-	
Digital Divide Elimination (0770)	533	-	533	533	-	
Career and Technical Education (0772)	21,951	-	21,951	21,951	-	
Presidential Library and Museum Operating (0776)	92,197	-	92,197	92,197	-	
Department of Human Rights Training and Development (0778)	267	-	267	267	-	
Private Sewage Disposal Program (0790)	140	-	140	140	-	
Healthcare Provider Relief (0793)	343,323	-	343,323	343,323	-	
Bank and Trust Company (0795)	945	-	945	945	-	
Nuclear Safety Emergency Preparedness (0796)	28,321	-	28,321	28,321	-	
Department of Human Rights Special (0797)	1,559	-	1,559	1,559	-	
AG State Projects and Court Order Distribution (0801)	28,668	-	28,668	28,668	-	
Personal Property Tax Replacement (0802)	16,492	-	16,492	16,492	-	
Metropolitan Pier and Exposition Authority Incentive (0814)	54	-	54	54	-	
State Police Operations Assistance (0817)	1,848	-	1,848	1,848	-	
Dram Shop (0821)	1,952	-	1,952	1,952	-	
Agriculture Federal Projects (0826)	42,845	-	42,845	42,845	-	
Hazardous Waste (0828)	22,442	-	22,442	22,442	-	
Continuing Legal Education Trust (0844)	6,936	-	6,936	6,936	-	

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total	
			Expenditures July 1 to October 31	Expenditures October 31	Expenditures 16 Months Ended October 31	Balances Lapsed October 31
Public Act 100-0021 and Public Act 100-0528	\$ 15	\$ -	\$ 15	\$ -	\$ 15	\$ -
FISCAL YEAR 2018	22,138	-	22,138	-	22,138	-
	1,758	-	1,758	-	1,758	-
	11,753	-	11,753	-	11,753	-
	3,232	-	3,232	-	3,232	-
	544,304	-	544,304	-	544,304	-
	4,000	-	4,000	-	4,000	-
	391	-	391	-	391	-
	9,806	-	9,806	-	9,806	-
	704	-	704	-	704	-
	21,241	-	21,241	-	21,241	-
	813	-	813	-	813	-
	55,337	-	55,337	-	55,337	-
	4,835	-	4,835	-	4,835	-
	36	-	36	-	36	-
	7,314	-	7,314	-	7,314	-
	5,224	-	5,224	-	5,224	-
	14	-	14	-	14	-
	8,329	-	8,329	-	8,329	-
	363,656	-	363,656	-	363,656	-
	690	-	690	-	690	-
Miscellaneous Accounts (Continued)						
Real Estate License Administration (0850)						
Domestic Violence Shelter and Service (0865)						
Maternal & Child Health Services Block Grant (0872)						
Preventive Health & Health Services Block Grant (0873)						
Intra-Agency Services (0883)						
Public Health Special State Projects (0896)						
Veterans' Affairs Federal Projects (0897)						
State Surplus Property Revolving (0903)						
State Police Services (0906)						
Health Insurance Reserve (0907)						
Juvenile Justice Trust (0911)						
Federal Workforce Training (0913)						
Metabolic Screening and Treatment (0920)						
Insurance Producer Administration (0922)						
Self-Insurers Security (0940)						
Environmental Protection Permit and Inspection (0944)						
Narcotics Profit Forfeiture (0951)						
Illinois State Podiatric Disciplinary (0954)						
Park and Conservation (0962)						
Build Illinois Bond (0971)						
Illinois Capital Revolving Loan (0973)						

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

Public Act 100-0021 and Public Act 100-0528 FISCAL YEAR 2018	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures October 31	Balances Lapsed October 31
		Expenditures Through June 30	Expenditures July 1 to October 31		
Miscellaneous Accounts (Continued)					
Manteno Veterans Home (0980)	\$ 17,768	-	\$ 17,768	\$ 17,768	\$ -
Adeline Jay Geo-Karis Illinois Beach Marina (0982)	3,510	-	3,510	3,510	-
Abandoned Mined Lands Reclamation Council Federal Trust (0991)	175	-	175	175	-
Insurance Financial Regulation (0997)	4,066	-	4,066	4,066	-
Total Miscellaneous Accounts	<u>\$ 28,911,249</u>	<u>\$ -</u>	<u>\$ 28,910,856</u>	<u>\$ 28,910,856</u>	<u>\$ 393</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 66,243,049</u>	<u>\$ 20,460,783</u>	<u>\$ 30,194,639</u>	<u>\$ 50,655,422</u>	<u>\$ 15,587,627</u>

- Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Court and have been reconciled to the State Comptroller's records as of October 31, 2018. A difference of \$76 was noted during the reconciliation. This amount is immaterial to the Court's expenditures and the difference is due to rounding conventions used by the Court.
- 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: Notwithstanding anything in 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 includes information from Court management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Court submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	Public Act 100-586 and Public Act 101- 0007	Public Act 100-0021 and Public Act 100- 0528	Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures
<u>APPROPRIATED FUNDS</u>			
GENERAL REVENUE - 001			
Appropriations (Net After Transfers)	\$ 23,348,500	\$ 24,105,800	\$ 42,108,600
Expenditures			
Personal Services	\$ 1,171,404	\$ 1,078,292	\$ 1,117,302
Employee Retirement Contributions Paid by Employer	46,913	43,174	44,730
State Contributions to Social Security	84,037	77,483	79,987
Contractual Services	6,209	9,592	-
Travel	13,706	23,423	-
Commodities	1,471	2,108	-
Printing	2,933	3,784	-
Equipment	8,453	10,180	-
Telecommunications Services	923	6,975	-
Reimbursement for Incidental Expenses Incurred by Judges	29,148	37,364	-
Payment of Awards (for lapsing appropriations held by the Treasurer)	992,878	914,117	992,402
Payment of Line of Duty Awards	3,740,319	4,319,548	2,438,807
Payment of Claims under the Crime Victims Compensation Act	3,564,101	5,585,217	-
Payment of Claims other than Crime Victims	7,927,305	7,655,937	9,266,363
Ordinary and Contingent Expenses, No Personal Services	-	-	29,615
Operation Expenses, Awards, Grants, and Permanent Improvements	-	-	18,267,388
Total Expenditures	\$ 17,589,800	\$ 19,767,194	\$ 32,236,594
Lapsed Balances	\$ 5,758,700	\$ 4,338,606	\$ 9,872,006

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	Public Act 100-586 and Public Act 101- 0007	Public Act 100-0021 and Public Act 100- 0528	Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures
Road Fund - 011			
Appropriations (Net After Transfers)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Expenditures			
For Claims other than Crime Victims	\$ 1,500	\$ 12,300	\$ 236,795
Total Expenditures	\$ 1,500	\$ 12,300	\$ 236,795
Lapsed Balances	\$ 998,500	\$ 987,700	\$ 763,205
Vocational Rehabilitation Fund - 081			
Appropriations (Net After Transfers)	\$ 125,000	\$ 125,000	\$ 125,000
Expenditures			
For Claims other than Crime Victims	\$ 69,660	\$ 17,446	\$ 70,322
Total Expenditures	\$ 69,660	\$ 17,446	\$ 70,322
Lapsed Balances	\$ 55,340	\$ 107,554	\$ 54,678
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	\$ 1,183,411	\$ 1,446,978	\$ 1,422,477
Total Expenditures	\$ 1,183,411	\$ 1,446,978	\$ 1,422,477
Lapsed Balances	\$ 316,589	\$ 53,022	\$ 77,523
State Garage Revolving Fund - 303			
Appropriations (Net After Transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
For Claims other than Crime Victims	\$ 12,126	\$ 12,622	\$ 29,093
Total Expenditures	\$ 12,126	\$ 12,622	\$ 29,093
Lapsed Balances	\$ 37,874	\$ 37,378	\$ 20,907

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	Public Act 100-586 and Public Act 101- 0007	Public Act 100-0021 and Public Act 100- 0528	Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures
Administrative and Grant Fund - 434			
Appropriations (Net After Transfers)	\$ 450,000	\$ 450,000	\$ 450,000
Expenditures			
Crime Victims Compensation Act			
Administrative Expenses	\$ 106,995	\$ 241,401	\$ 331,372
Total Expenditures	\$ 106,995	\$ 241,401	\$ 331,372
Lapsed Balances	<u>\$ 343,005</u>	<u>\$ 208,599</u>	<u>\$ 118,628</u>
Budget Stabilization Fund - 686			
Appropriations (Net After Transfers)	\$ -	\$ -	\$ 20,000
Expenditures			
Crime Victims Compensation Act	\$ -	\$ -	\$ 19,996
Total Expenditures	\$ -	\$ -	\$ 19,996
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>
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	\$ 1,661,271	\$ 235,845	\$ 6,441,630
Total Expenditures	\$ 1,661,271	\$ 235,845	\$ 6,441,630
Lapsed Balances	<u>\$ 8,338,729</u>	<u>\$ 9,764,155</u>	<u>\$ 3,558,370</u>

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	Public Act 100-586 and Public Act 101- 0007	Public Act 100-0021 and Public Act 100- 0528	Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures
Court of Claims Federal Recovery Victim Compensation			
Grant Fund - 843			
Appropriations (Net After Transfers)	\$ 1,000	\$ 1,000	\$ -
Expenditures			
Crime Victims Compensation Act	\$ 1,000	\$ -	\$ -
Total Expenditures	\$ 1,000	\$ -	\$ -
Lapsed Balances	\$ -	\$ 1,000	\$ -
Traffic and Criminal Conviction Surcharge Fund - 879			
Appropriations (Net After Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
For Claims other than Crime Victims	\$ -	\$ 10,780	\$ 68,582
Total Expenditures	\$ -	\$ 10,780	\$ 68,582
Lapsed Balances	\$ 100,000	\$ 89,220	\$ 31,418
Miscellaneous Accounts			
Appropriations (Net After Transfers)	\$ 11,684,558	\$ 28,911,249	\$ -
Expenditures			
All Miscellaneous Accounts	\$ 7,763,550	\$ 28,910,856	\$ -
Total Expenditures	\$ 7,763,550	\$ 28,910,856	\$ -
Lapsed Balances	\$ 3,921,008	\$ 393	\$ -
TOTAL - ALL APPROPRIATED FUNDS			
Appropriations (Net After Transfers)	\$ 48,259,058	\$ 66,243,049	\$ 55,353,600
Total Expenditures	28,389,313	50,655,422	40,856,861
Lapsed Balances	\$ 19,869,745	\$ 15,587,627	\$ 14,496,739

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	Public Act 100-586 and Public Act 101- 0007	Public Act 100-0021 and Public Act 100- 0528	Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures
State Officers' Salaries			
Appropriations	\$ 424,600	\$ 424,600	\$ 424,600
Expenditures			
Chief Judge	\$ 65,000	\$ 65,000	\$ 64,911
Six Judges	359,600	359,600	342,325
Total Expenditures	\$ 424,600	\$ 424,600	\$ 407,236

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Court and have been reconciled to the State Comptroller's records as of October 31, 2019, and October 31, 2018. Differences of \$81 and \$76, respectively, were noted during the reconciliations. These amount are immaterial to the Court's expenditures and the differences are due to rounding conventions used by the Court.

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: Notwithstanding anything in 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 includes information from Court management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Court submitted against its Fiscal Year 2018 appropriations.

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		
	2019	2018	2017
General Revenue Fund - 0001			
Filing Fees Collected	\$ 5,192	\$ 4,050	\$ 4,544
Miscellaneous Receipts	6,220	16,500	8,264
Prior Year Refunds	20,589	-	-
Total Receipts per Court Records	<u>\$ 32,001</u>	<u>\$ 20,550</u>	<u>\$ 12,808</u>
Plus - In Transit at Beginning of Year	5,579	435	1,340
Less - In Transit at End of Year	<u>(530)</u>	<u>(5,579)</u>	<u>(435)</u>
Deposits Recorded by the Comptroller	<u>\$ 37,050</u>	<u>\$ 15,406</u>	<u>\$ 13,713</u>
Administrative and Grant Fund - 0434			
Federal Drawdowns	<u>\$ 97,551</u>	<u>\$ 249,824</u>	<u>\$ 346,376</u>
Total Receipts per Court Records	<u>\$ 97,551</u>	<u>\$ 249,824</u>	<u>\$ 346,376</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>\$ 97,551</u>	<u>\$ 249,824</u>	<u>\$ 346,376</u>
Court of Claims Federal Grant Fund - 0687			
Federal Drawdowns	\$ 1,113,132	\$ 456,034	\$ 6,076,449
Restitution	9,671	50,247	48,429
Prior Year Refunds	-	-	-
Total Receipts per Court Records	<u>\$ 1,122,803</u>	<u>\$ 506,281</u>	<u>\$ 6,124,878</u>
Plus - In Transit at Beginning of Year	3,941	8,147	3,848
Less - In Transit at End of Year	<u>(897)</u>	<u>(3,941)</u>	<u>(8,147)</u>
Deposits Recorded by the Comptroller	<u>\$ 1,125,847</u>	<u>\$ 510,487</u>	<u>\$ 6,120,579</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		
	2019	2018	2017
Court of Claims Federal Recovery Victim Compensation Grant Fund - 0843			
Restitution	\$ 1,259	\$ 2,540	\$ 60
Total Receipts per Court Records	\$ 1,259	\$ 2,540	\$ 60
Plus - In Transit at Beginning of Year	2,540	-	-
Less - In Transit at End of Year	-	(2,540)	-
Deposits Recorded by the Comptroller	<u>\$ 3,799</u>	<u>\$ -</u>	<u>\$ 60</u>
GRAND TOTAL - ALL FUNDS			
Total Cash Receipts per Agency	\$ 1,253,614	\$ 779,195	\$ 6,484,122
Plus - In Transit at Beginning of Year	12,060	8,582	5,188
Less - In Transit at End of Year	(1,427)	(12,060)	(8,582)
Total Cash Receipts per State Comptroller's Records	<u>\$ 1,264,247</u>	<u>\$ 775,717</u>	<u>\$ 6,480,728</u>

Note: In the prior examination report, the Court of Claims Federal Recovery Victims Compensation Grant Fund was labeled Fund 0844. However, the correct fund number is 0843, as labeled in this report.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 211,196
Additions	3,915
Deletions	(32,266)
Net Transfers	<u>-</u>
Balance at June 30, 2018	<u>\$ 182,845</u>
Balance at July 1, 2018	\$ 182,845
Additions	-
Deletions	* (121,370)
Net Transfers	<u>-</u>
Balance at June 30, 2019	<u>\$ 61,475</u>

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

* This dollar amount represents Federal Property removed from the Court's property listing as well as the removal of property items with a value under \$1,000 as permitted by the revision of the State Property Control Act (30 ILCS 605).

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(Not Examined)

Agency's purpose, primary functions and major programs

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).

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 part-time by the Court (705 ILCS 505/9).

A schedule of commissioners as of June 30, 2019, is as follows:

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

The Honorable Jesse White, Secretary of State, serves as Ex-Officio Clerk of the Court. Erica Katava 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, including maintaining case files and official records of the Court.

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 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 persons imprisoned receive 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 subsection (a) of the Illinois Administrative Procedure Act for the expenses incurred by a party in a contested case on the administrative level.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(Not Examined)

The Office of 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, 2019
(Not Examined)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018

General Revenue Fund (001)

For Claims Under the Crime Victims Compensation Act

The decrease in Claims under the Crime Victims Compensation Act expenditures 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 increase in For Claims Other than Crime Victims expenditures was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

Administrative and Grant Fund (434)

Crime Victims Compensation Act Administration Expenses

The decrease in Crime Victims Compensation Act Administrative Expenses expenditures was due to the Court moving an employee's salary from Federal Funds (434) to State Funds (001).

Court of Claims Federal Grant Fund (687)

Crime Victims Compensation Act

The increase in For Claims under the Crime Victims Compensation Act expenditures was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017

General Revenue Fund (001)

Payment of Line of Duty Awards

The increase in Payment of Line of Duty Awards expenditures 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, 2019
(Not Examined)

Ordinary and Contingent Expenses, No Personal Services

The decrease in Ordinary and Contingent Expenses, No Personal Services expenditures was due to the Court receiving a one-time Fiscal Year 2017 appropriation for this purpose.

Operation Expenses, Awards, Grants, and Permanent Improvements

The decrease in Operation Expenses, Awards, Grants, and Permanent Improvements expenditures was due to the Court receiving a one-time Fiscal Year 2017 appropriation for this purpose.

Road Fund (011)

For Claims Other than Crime Victims

The decrease in For Claims Other than Crime Victims expenditures 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 in For Claims Other than Crime Victims expenditures was due to the fluctuation in volume of awards claimed. The number of claims is expected to vary significantly from year to year.

Administrative and Grant Fund (434)

Crime Victims Compensation Act Administration Expenses

The decrease in Crime Victims Compensation Act Administrative Expenses expenditures was due to a Court employee's salary moving from partially federally funded (434) to fully State funded (001).

Court of Claims Federal Grant Fund (687)

Crime Victims Compensation Act

The decrease in Crime Victims Compensation Act expenditures was due to having a full appropriation in Fiscal Year 2018. This fund was used to cover more Court expenditures during Fiscal Year 2017 due to the budget impasse.

Traffic and Criminal Conviction Surcharge Fund (879)

For Claims Other than Crime Victims

The decrease in For Claims Other than Crime Victims expenditures 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, 2019
(Not Examined)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2019 AND 2018

General Revenue Fund (001)

Miscellaneous Receipts

The decrease was due to normal variances in returned awards. Returned awards are expected to vary from year to year.

Prior Year Refunds

The increase was due to the seldom occurrence of these refunds. Prior year refunds did not occur in 2017 or 2018, but occurred in 2019, which accounts for the high variance. These can be expected to vary greatly from year to year.

Administrative and Grant Fund (434)

Federal Drawdowns

The decrease was due to a change in the fund from which a full-time employee was paid. The employee's pay was changed from the Administrative Grant Fund (434) to the General Revenue Fund (001).

Federal Grant Fund (687)

Federal Drawdowns

The increase was due to the Court needing to catch up on payments from the General Revenue Fund (001) in Fiscal Year 2018. Therefore, it drew less money from federal grants in Fiscal Year 2018, but returned to business as usual in 2019, gathering more money from Federal Drawdowns in Fiscal Year 2019. The Fiscal Year 2019 drawdown amount is a more accurate representation of the typical amount of drawdowns from year to year.

Restitution

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

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017

General Revenue Fund (001)

Miscellaneous Receipts

The increase was due to normal variance of returned awards money. Returned awards are 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, 2019
(Not Examined)

Administrative and Grant Fund (434)

Federal Drawdowns

The decrease in federal drawdowns was due to a one time inter-grant transaction that occurred in Fiscal Year 2017. An employee was paid partially from this fund in Fiscal Year 2017, but returned to being paid solely from the General Revenue Fund in Fiscal Year 2018.

Federal Grant Fund (687)

Federal Drawdowns

The decrease was due to the budget impasse requiring the Court to pay all Crime Victim Compensation Program claims solely with the Federal Grant Fund during Fiscal Year 2017. Payment of Crime Victim Compensation Program claims returned to being paid from both the Federal Grant Fund and General Revenue Fund (001) in Fiscal Year 2018 while the Court recovered from the budget impasse.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019
(Not Examined)

FISCAL YEAR 2019

Awards and Claims (Various Funds)

Payment of Line of Duty Awards and Crime Victims Compensation Act

Expenditures paid during the lapse period were for claims received and approved during the fiscal year. Due to the nature of the Court, the amount necessary is unknown when the initial appropriations are made. The Court submitted a request for a supplemental appropriation later in the fiscal year when the amounts were known. The supplemental appropriation was received very late in the fiscal year causing a large percentage of expenditures to be processed during the lapse period.

Miscellaneous Funds

All Miscellaneous Accounts

Expenditures paid during the lapse period were for claims received and approved during the fiscal year. Due to the nature of the Court, the amount necessary is unknown when the initial appropriations are made. The Court submitted a request for a supplemental appropriation later in the fiscal year when the amounts were known. The supplemental appropriation was received very late in the fiscal year causing the expenditures to be processed during the lapse period.

FISCAL YEAR 2018

Miscellaneous Funds

All Miscellaneous Accounts

Expenditures paid during the lapse period were for claims received and approved during the fiscal year. Due to the nature of the Court, the amount necessary is unknown when the initial appropriations are made. The Court submitted a request for a supplemental appropriation later in the fiscal year when the amounts were known. The supplemental appropriation was received very late in the fiscal year causing the expenditures to be processed during the lapse period.

STATE OF ILLINOIS
COURT OF CLAIMS
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2019
(Not Examined)

Payment of Prior Year Costs in Future Fiscal Years

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

STATE OF ILLINOIS
 COURT OF CLAIMS
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2019
 (Not Examined)

The following table, prepared from Court records, presents the average number of employees, by function, for the Fiscal Years ended June 30, 2019:

	2019	2018	2017
Full-Time Employees:			
Court Administrator	1	1	1
Legal Counsel	1	1	1
Fiscal Officer	1	1	1
Crime Victims Manager	1	1	1
Executive Assistant	1	1	0
Administrative Assistant	1	1	2
Total Average Full-Time Employees	<u>6</u>	<u>6</u>	<u>6</u>
Part-time Employees:			
Commissioners	14	14	16
Judges' Law Clerks/Secretaries	10	11	12
Total Average Part-time Employees	<u>24</u>	<u>25</u>	<u>28</u>
Total Average Employees	<u>30</u>	<u>31</u>	<u>34</u>

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