

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

COMPLIANCE EXAMINATION

For the Year Ended June 30, 2010

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2010

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2010

AGENCY OFFICIALS

Secretary of Transportation	Mr. Gary Hannig
Chief Operating Officer	Ms. Ann L. Schneider
Acting Chief of Staff	Ms. Marva Boyd
Assistant Secretary	Vacant
Chief Counsel	Ms. Ellen Schanzle – Haskins
Director, Office of Finance and Administration	Mr. Matthew R. Hughes
Director, Office of Business and Workforce Diversity	Mr. Frank W. McNeil
Director, Office of Communications	Mr. John A. Webber
Director, Office of Planning and Programming	Mr. Charles J. Ingersoll
Director, Office of Quality Compliance and Review	Mr. Daniel Kennelly
Director, Division of Aeronautics	Ms. Susan R. Shea
Director, Division of Highways	Ms. Christine M. Reed
Director, Division of Traffic Safety	Mr. Michael R. Stout

Department offices are located at:

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May 26, 2011

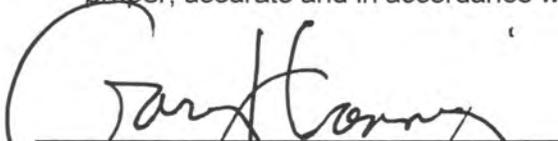
MEMORANDUM TO WILLIAM G. HOLLAND, AUDITOR GENERAL STATE OF ILLINOIS

SUBJECT: Illinois Department of Transportation's
Management Assertion Letter

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 Department of Transportation. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Illinois Department of Transportation's compliance with the following assertions during the period ended June 30, 2010. Based on this evaluation, we assert that during the year ended June 30, 2010, the Illinois Department of Transportation has materially complied with the assertions below.

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

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



Gary Hannig
Secretary



Matt Hughes
Director of Finance and Administration



Ellen Schanzle-Haskins
Chief Counsel

COMPLIANCE REPORT
SUMMARY

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

ACCOUNTANTS' REPORTS

The Independent Accountants' 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 Findings</u>	<u>Current Report</u>	<u>Prior Reports</u>
Repeated findings	23	20
Prior recommendations implemented or not repeated	15	14
	5	16

Details of findings are presented in the separately tabbed report section of this report.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<i>CURRENT FINDINGS (STATE COMPLIANCE)</i>			
10-1	12	Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements.	Significant Deficiency and Noncompliance
10-2	15	Inaccurate commodities inventory records	Significant Deficiency and Noncompliance
10-3	18	Weaknesses in the reporting of capital assets	Significant Deficiency and Noncompliance
10-4	21	Weaknesses in the reporting of deferred revenues	Material Weakness and Material Noncompliance
10-5	23	Failure to report FY09 due to/due from balances	Material Weakness and Material Noncompliance

10-6	24	Failure to comply with interagency agreement and Illinois Commerce Commission Order	Material Weakness and Material Noncompliance
10-7	26	Inadequate controls over employee overtime	Material Weakness and Material Noncompliance
10-8	29	Inadequate controls over employee attendance	Significant Deficiency and Noncompliance
10-9	31	Inadequate controls over voucher processing	Significant Deficiency and Noncompliance
10-10	33	Lack of supporting documentation and overpayments	Significant Deficiency and Noncompliance
10-11	35	Inadequate controls over the administration of State vehicles	Significant Deficiency and Noncompliance
10-12	38	Inadequate controls to prevent inappropriate payments to vendors	Significant Deficiency and Noncompliance
10-13	40	Inadequate controls over State property	Significant Deficiency and Noncompliance
10-14	42	Inadequate process to monitor interagency agreements	Significant Deficiency and Noncompliance
10-15	44	Failure to file economic interest statements	Significant Deficiency and Noncompliance
10-16	45	Inadequate controls over monthly reconciliations	Significant Deficiency and Noncompliance
10-17	47	Inadequate support and untimely deposit of receipt transactions	Significant Deficiency and Noncompliance
10-18	49	Inadequate support for fees reported on the Agency Fee Imposition Report	Significant Deficiency and Noncompliance
10-19	51	Inadequate controls over accounts receivable	Significant Deficiency and Noncompliance
10-20	53	Lack of adequate disaster contingency planning or testing to ensure recovery of applications and data	Significant Deficiency and Noncompliance

10-21	56	Noncompliance with the State Construction Minority and Female Building Trades Act	Significant Deficiency and Noncompliance
10-22	57	Noncompliance with provisions of the Highway Code	Significant Deficiency and Noncompliance
10-23	58	Failure to submit required report to the National Highway Safety Advisory Committee	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

- A. 59 Inadequate internal controls over personnel functions and policies
- B. 59 Evaluation of consultants and payments not in compliance with contract
- C. 59 Subcontractor invoices not in compliance with contract
- D. 60 Lack of supporting documentation for payments from the Comprehensive Regional Planning Fund
- E. 60 Noncompliance with provisions of an Illinois Commerce Commission Order

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on May 12, 2011. Attending were:

Illinois Department of Transportation

Mr. Gary Hannig, Secretary of Transportation
Mr. Frank McNeil, Director of the Office of Business and Workforce Diversity
Ms. Ellen Schanzle-Haskins, Chief Counsel
Ms. Susan Shea, Director of Aeronautics
Ms. Lori Beeler, Unit Chief of Fiscal Operations
Mr. Jeff Heck, Bureau Chief of the Office of Quality Compliance and Review
Mr. John Webber, Director of the Office of Communications
Mr. Kevin Schoeben, Deputy Director of the Office of Planning and Programming
Mr. Charles Ingersoll, Director of the Office of Planning and Programming
Ms. Ann Schneider, Chief Operating Officer
Mr. Matt Hughes, Director of the Office of Finance and Administration
Ms. Christine Reed, Director of Highways
Mr. Daniel Kennelly, Director of the Office of Quality Compliance and Review
Ms. Marva Boyd, Acting Chief of Staff
Mr. Joseph Shacter, Director of Public and Intermodal Transportation
Mr. Pat O'Brien, Division of Traffic Safety
Ms. Jessica Kelderman, Acting Bureau Chief of Safety Data and Data Services
Ms. Sandra Klein, Deputy Director of Traffic Safety

Office of the Auditor General

Ms. Peggy Hartson, Audit Manager
Mr. Casey Evans, Audit Supervisor
Ms. Nicole Rebbe, Staff Auditor
Ms. Christian Rodriguez, Staff Auditor

Responses to the recommendations were provided by Lori Beeler in an email dated May 20, 2011.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Department of Transportation's (Department) 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 year ended June 30, 2010. The management of the Department is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Department's compliance based on our examination.

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

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

As described in findings 10-4 through 10-7 in the accompanying schedule of findings, the Department did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the Department to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Department complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2010. However, the results of our procedures disclosed other instances of noncompliance, 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 findings 10-1 through 10-3, and 10-8 through 10-23.

Internal Control

The management of the Department 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 Department's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in an entity's 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 such that there is a reasonable possibility that a 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. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as 10-4 through 10-7 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or 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. We consider the deficiencies in internal control over compliance described in findings 10-1 through 10-3 and 10-8 through 10-23 in the accompanying schedule of findings to be significant deficiencies.

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

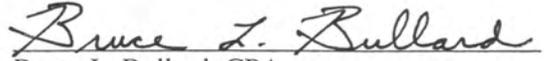
The Department's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Department's responses and, accordingly, we express no opinion on the responses.

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 as listed in the table of contents as Supplementary Information for State Compliance Purposes 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 2010 Supplementary Information for State Compliance Purposes, except for Schedule of Illinois First Projects, Memorandums of Understanding, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2009 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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


Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

May 26, 2011

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2010

- 10-1. **FINDING** (Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements)

The Illinois Department of Transportation's (Department's) year-end financial reporting in accordance with generally accepted accounting principles (GAAP) to the Illinois Office of the Comptroller contained numerous inaccuracies. These problems, if not detected and corrected, could materially misstate the Department's financial statements and negatively impact the Statewide financial statements prepared by the Illinois Office of the Comptroller.

During our audit of the June 30, 2010 Department financial statements, we noted:

- GAAP reporting packages were not submitted to the Comptroller in a timely manner. GAAP reporting packages were due to the Comptroller on September 10, 2010. The Department submitted 1 of its 34 (3%) packages late. The final package was submitted on September 16, 2010, 6 days late. Due to discussions and communication between the Department, Comptroller, and other State agencies and universities, the forms did not receive the Comptroller's final review until December 19, 2010. The initial draft of the Department's financial statements was not received until December 10, 2010, 71 days after they were due to the auditors. The final draft of the financial statements, after adjustments for the implementation of GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which establishes standards for accounting and financial reporting for intangible assets, was provided on March 25, 2011.
- We noted weaknesses in the financial accounting for the Department's inventory balance due to inaccurate commodities inventory records. These weaknesses are explained in more detail in Finding 10-2.
- We noted weaknesses in the financial accounting for, and reporting of, capital assets; most significant of which was the failure to identify easement costs for intangible asset reporting under Governmental Accounting Standards Board (GASB) Statement No. 51, *Accounting and Reporting for Intangible Assets*. These weaknesses are explained in more detail in Finding 10-3.
- We noted weaknesses in the financial accounting for, and reporting of, deferred revenues which resulted in significant adjustments in the General Revenue Fund, the Road Fund, and the Federal Local Airport Fund. These weaknesses are explained in more detail in Finding 10-4.

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For the Year Ended June 30, 2010

In recent years, the Department has endured numerous retirements of key employees and high staff turnover in the area responsible for the financial reporting process. The Department contracted with a public accounting firm for management consulting and permanent staff has been hired to replace those who are no longer with the Department.

Department management attributed the noted weaknesses due to significant staff turnover in key positions.

The Comptroller requires State agencies to prepare GAAP Reporting Packages for each of their funds to assist in the annual preparation of the Statewide financial statements and the Department financial statements. GAAP Reporting Package instructions are specified in the Comptroller's Statewide Accounting Management System (SAMS) Manual, Chapter 27. The Comptroller sets due dates for the financial information to be submitted in order for the Statewide financial statements and Statewide Schedule of Expenditures of Federal Awards (SEFA) to be prepared and audited within a specified timeline to provide users of these statements information in a timely manner.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires all State agencies to establish and maintain a system of internal fiscal control to provide assurance that revenues, expenditures and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports.

Accurate and timely preparation of the Department's financial information for GAAP reporting purposes is important due to the complexity of the Department and the impact adjustments have on the Statewide financial statements. (Finding Code No. 10-1, 09-1)

RECOMMENDATION

We recommend the Department implement procedures and cross-training measures to ensure GAAP Reporting Packages are prepared in a timely, accurate and complete manner. This should include allocating sufficient staff resources and the implementation of formal procedures to ensure GAAP financial information is prepared and submitted to the Office of the Comptroller in a timely and accurate manner, and that all supporting documentation is maintained in a contemporaneous manner. Please refer to findings 10-2, 10-3, and 10-4 for specific recommendations concerning inventory, capital assets, and deferred revenue.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2010

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continued to experience significant staff turnover in the Fiscal Operations Unit during the audit period. Additional staff has been added and cross training is being implemented to ensure that the financial reporting will be accurate and timely. Staff has been instructed on the necessity to properly maintain and organize supporting documentation for all required reporting.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2010

10-2. **FINDING** (Inaccurate commodities inventory records)

The Illinois Department of Transportation (Department) maintained inaccurate commodities inventory records for the year ended June 30, 2010.

The Department performed year-end commodities inventory counts at each location to determine the value of commodities inventory to be reported in the financial statements. These counts were performed around June 30, 2010.

Inventory Counts

During our physical inventory counts, we counted 183 inventory items and noted discrepancies between audit test counts and Department inventory counts for 30 (16%) items. The errors resulted in an overstatement of the year end inventory balance of \$95,000 which, when extrapolated over the entire inventory population, resulted in an estimated overstatement of \$2,840,000. The Department was not able to reconcile between audit test counts and Department physical inventory counts for these differences. We further noted one location erroneously reported 7,000 tons of salt rather than the actual quantity on-hand of 7,000 pounds resulting in an additional overstatement of \$2,793,000.

Inventory Pricing

During our price testing, we sampled 60 inventory items. We were not provided with price documentation for 1 (2%) item in our sample. Of the documentation provided, 20 (33%) items contained an inaccurate price. It was determined that certain commodities were given equal pricing across the State although actual commodity costs varied by location. In other instances, the inventoried commodities costs did not agree to the actual invoice at the time the commodities were purchased. The discrepancies between final inventory prices and invoice prices, including the item for which no documentation was provided, resulted in an overstatement of the year end inventory amount of \$41,000. When extrapolated over the entire inventory population, this discrepancy resulted in an estimated overstatement of \$455,000.

The Department did not adjust its financial statements for these errors totaling \$6,088,000 as they were considered immaterial to Department's overall financial statements.

The Comptroller's Statewide Accounting Management System (SAMS) Procedure 02.50.20 (page 6 of 12) requires detailed subsidiary records be maintained for inventories and periodically reconciled to control accounts; in addition, it requires issues, transfers, retirements and losses be reported and accounted for timely. Good business practices

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2010

require that internal controls be in place and operating to maintain effective accounting control over assets and to ensure they are properly reported. In addition, Chapter 7 of the Department's Property Control and Inventory Procedures Manual mandates an annual physical inventory of consumable commodity items as part of the external audit process. Year-end physical inventories are to be taken and the Department's records are to be adjusted accordingly.

In response to this continued prior finding, the Department stated it had drafted a written inventory procedure for future counts, outlining the expectations of the Central Office and the procedures by which the count is to be conducted. Additionally, a written procedure for the inventory pricing was being drafted that would incorporate detailed pricing spreadsheets that would allow for pricing at the district level. We noted the Department implemented these measures, but inventory count and pricing errors continued to ensue.

Department management acknowledged that discrepancies were noted between the audit test counts and Department physical inventory counts which were the result of the revised inventory process not being accurately implemented. Furthermore, due to the high volume of purchases for various commodity items, an extensive overhaul would be required in order to provide multiple unit price information for common items. Therefore, certain commodities were given equal pricing.

Failure to maintain accurate commodities records could result in lost or misappropriated items, inaccurate financial statements, and noncompliance with SAMS and internal Department procedures. (Finding Code No.10-2, 09-2, 08-2, 07-3, 06-4, 05-12, 04-4, 03-5, 02-9, 00-4, 99-5, 98-4, 96-7, 94-6)

RECOMMENDATION

We recommend the Department strongly emphasize the importance of maintaining accurate inventory quantity and cost records throughout the year. Additionally, the Department should perform periodic physical inventory counts throughout the year and reconcile those to Department records. Finally, we recommend the Department implement a more thorough review at year-end to compare costs assigned per inventory listings to the most recent inventory amounts to ensure accurate unit costs.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2010

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department has made great strides to improve procedures to produce an accurate count and pricing of our commodity inventory and will continue to make improvements to the year-end commodity inventory process. We will strongly emphasize the importance of maintaining accurate inventory quantity and cost records in planning and conducting the June 30, 2011 commodity inventory count and pricing. We will implement a more thorough review at year-end of the commodity inventory records produced by District personnel to ensure accurate unit costs and consistent unit of measures. The Division of Highways is establishing a task force of central and district members to establish consistent guidelines and policies. We anticipate the task force will make its recommendations by December 31, 2011.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
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For the Year Ended June 30, 2010

10-3. **FINDING** (Weaknesses in the reporting of capital assets)

The Illinois Department of Transportation (Department) did not accurately report capital assets to the Illinois Office of the Comptroller for fiscal year 2010.

We noted the following errors and weaknesses in the Department's capital asset reporting process:

- The Department failed to identify easements required to be reported as intangible assets under Governmental Accounting Standards Board (GASB) Statement No. 51, *Accounting and Reporting for Intangible Assets*. The Illinois Office of the Comptroller developed implementation guidance for State agencies and established a \$25,000 capitalization threshold for intangible assets which are not internally generated. During our testing, we noted the Department did not originally record intangible assets in compliance with GASB 51. We noted there were permanent and temporary easements costs included in the Right of Way land balance that met this reporting criteria. As a result, the Department subsequently removed \$30.8 million of easement costs from the land balance and reported an adjusted basis of \$4.1 million in easement related intangible assets at June 30, 2010.
- Our testing of capital asset additions noted the Department has not been properly capitalizing demolition related costs as land improvements. Department personnel stated that demolition projects related to infrastructure are treated as construction projects and would be capitalized if the contract award amount was \$250,000 or more, the capitalization threshold for infrastructure. The Comptroller's Statewide Accounting Management System (SAMS) Procedure 03.30.10 defines land improvements as costs of preparing land for its intended use, such as leveling and grading, while SAMS Procedure 03.30.30 establishes a \$25,000 capitalization threshold for these types of expenditures. The Department estimated total demolition related costs for the past five years that should have been reported as land improvements to be approximately \$5 million. The Department did not adjust its financial statements for the \$5 million understatement to land improvements as it was considered immaterial to the Department's overall financial statements.
- In our testing of construction-in-progress, we noted that additions and deletions were not being reported on the Capital Asset Summary Form (SCO-538) at the total amount of expenditures incurred and costs removed. Specifically, costs incurred during the current year on projects completed during the current year were not included in the additions and deletions balances. Further, we noted all

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
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For the Year Ended June 30, 2010

projects completed were treated as deletions resulting in the recognition of a loss on the SCO-538. No amounts were capitalized resulting in an understatement of the capital assets balance at June 30, 2010 of approximately \$2.1 million. The Department did not adjust its financial statements for this as it was considered immaterial to the Department's overall financial statements.

- We noted the Department is not properly analyzing repair and maintenance expenditures for costs that should be capitalized. During our testing of repairs and maintenance, we noted one expenditure which included the installation of equipment at two rest stops totaling \$18,500 which was not capitalized. Department personnel stated they followed the same procedure they used in 2003, whereby installation of emergency telephone and surveillance equipment at 53 rest stops totaling \$3.4 million was recorded as repairs and maintenance, and not capitalized. We feel such costs should be capitalized as equipment, and the Department should establish procedures to analyze similar costs to ensure they are properly capitalized.
- Accounts payable on the SAMS to GAAP Reconciliation Form (SCO-537) are understated by \$1.6 million due to errors in calculating June 30, 2010 accounts payable for construction-in-progress. As a result, construction in progress was understated \$1.6 million at June 30, 2010. The Department did not adjust its financial statements for this as it was considered immaterial to the Department's overall financial statements.

Due to significant turnover in key positions, reporting deficiencies were not recognized timely. In addition, the Department's ongoing efforts of process improvements resulted in the identification of several of these issues.

The Comptroller's Statewide Accounting Management System (SAMS) procedures 27.20.37 and 27.20.38 outline the instructions for preparing the SCO-537 and SCO-538, respectively. This reporting process is necessary to complete Department and Statewide financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system of internal fiscal control to provide assurance that revenues, expenditures and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports.

STATE OF ILLINOIS
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Inadequate control over maintaining accurate capital assets records prevents the Department from preparing financial information in accordance with GAAP and results in inaccurate, incomplete and untimely preparation of financial information. (Finding Code No. 10-3, 09-3)

RECOMMENDATION

We recommend the Department devote sufficient resources to its financial accounting function such that the capital asset information is properly recorded and accounted for to permit the preparation of reliable financial information and reports to the Office of the Comptroller.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continued to experience significant staff turnover in the Fiscal Operations Unit during the audit period. Reporting requirements for the implementation of new pronouncements are being addressed in a timely manner. The process of identifying expenditure classification will be reviewed to determine a method that will promote the proper classification of future expenditures. Written procedures will be reviewed to ensure the proper recording of the capital assets.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
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10-4. **FINDING** (Weaknesses in the reporting of deferred revenues)

The Illinois Department of Transportation (Department) did not accurately report deferred revenues to the Illinois Office of the Comptroller for fiscal year 2010.

We noted the following errors and weaknesses in the Department's deferred revenue reporting process:

- The Department failed to defer as unavailable revenue a \$20 million lawsuit settlement that was not due to be received until February 2011. This resulted in an understatement of deferred revenue and an overstatement of revenue at June 30, 2010. The Department corrected this error in its revised financial statements.
- The Department failed to accurately determine the amount of deferred – unavailable revenues in the Road Fund due to the calculations being completed soon after year end. Some of the service dates entered into the Fiscal Operations and Administration system were not final when the data was pulled and were later revised for accuracy after the Department had completed the calculation of deferred revenue - unavailable. These errors resulted in a \$7.4 million overstatement of deferred revenue and an understatement of revenue at June 30, 2010. The Department corrected this error in its revised financial statements.
- In determining the deferred – unavailable revenues for amounts due from local municipalities related to joint improvement programs in the Road Fund, the Department failed to properly account for all lapse period receipts on these accounts. These errors resulted in an \$8.5 million overstatement of deferred revenue and an understatement of revenue at June 30, 2010. The Department corrected this error in its revised financial statements.
- The Department failed to accurately record a significant amount of revenues in the Federal Local Airport Fund. These errors resulted in a \$9.3 million overstatement of deferred revenue and an understatement of revenue at June 30, 2010. The Department corrected this error in its revised financial statements. As a result of this error, the Department also determined that the related payables were incorrectly allocated between the local and Federal portions. While total payables were reported correctly, the error in the allocation resulted in a \$9.3 million overstatement of Federal revenues and an overstatement of Federal receivables at June 30, 2010. The Department corrected this error in its revised financial statements.

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Due to significant turnover in key positions, reporting deficiencies were not recognized timely. In addition, the Department's ongoing efforts of process improvements resulted in the identification of several of these issues.

The Comptroller's Statewide Accounting Management System (SAMS) procedure 03.40.10 provides guidance on accounting for revenues as deferred based on the "availability" criterion. SAMS states that revenues should be deferred if receivables are not collected within 60 days after year-end as they are considered "unavailable" for the current fiscal year.

Proper reporting of deferred revenue is necessary for the Department and the Comptroller to complete Department and Statewide financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Failure to properly determine deferred revenues results in inaccurate and untimely financial reporting. (Finding Code No. 10-4)

RECOMMENDATION

We recommend the Department devote sufficient resources to its financial accounting function such that the deferred revenues are properly accounted for to permit the preparation of reliable financial information submitted to the Office of the Comptroller.

DEPARTMENT RESPONSE

The Department agrees with the finding.

Additional staff has been added to the Fiscal Operations Unit. This will allow the Department to complete a more thorough review of the financial information prior to submission in order to ensure the necessary financial reports are accurate and timely.

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10-5. **FINDING** (Failure to report fiscal year 2009 due to/due from balances)

The Illinois Department of Transportation (Department) failed to report significant due to/due from balances in fiscal year 2009, resulting in a prior period adjustment affecting the fiscal year 2010 financial statements.

During fiscal year 2009, the Department failed to report a \$61.629 million receivable and \$119.631 million payable in the Road Fund due from/to the Illinois Toll Highway Authority for intergovernmental construction contracts. This resulted in the net assets of the Department being restated by \$58.002 million at June 30, 2009.

Department management stated the restatement was a result of oversight and due to difficulties in reconciling the due to/due from between the agencies because of different fiscal year ends.

Failure to properly identify receivables/payables for intergovernmental construction contracts resulted in fiscal year 2009 assets and liabilities being understated by \$61.629 million and \$119.631 million, respectively. Revenues and expenditures were also understated by \$61.629 million and \$119.631 million, respectively. (Finding Code No. 10-5)

RECOMMENDATION

We recommend the Department implement procedures to identify and record receivables/payables between the Department and the Illinois Toll Highway Authority at June 30 each year. This should include allocating sufficient staff resources and the implementation of formal procedures to ensure financial information is prepared accurately and completely.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department will continue to work with the Illinois State Toll Highway Authority to ensure the proper accounting for the receivable/payable. The Department will also continue to update and revise written procedures as necessary to ensure accurate and timely reporting.

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10-6. **FINDING** (Failure to comply with interagency agreement and Illinois Commerce Commission Order)

The Illinois Department of Transportation (Department) failed to comply with an interagency agreement and Illinois Commerce Commission (ICC) Order.

The Department did not comply with certain requirements of an interagency agreement and an ICC Order when disbursing payments for a Grade Crossing Protection Fund (GCPF) Project.

The Department entered into an interagency agreement with the ICC on March 21, 2005 to administer GCPF safety improvement projects. The agreement assigns certain responsibilities to the ICC and the Department. The ICC issued an Order on December 3, 2008 for improving safety by the installation of automatic flashing light signals and gates with light emitting diode (LED) lights and constant warning time control circuitry at several locations in Illinois. The estimated cost was \$765,002 with 50% or \$382,501 to be paid by GCPF and the railroad carrier paying the remaining 50%.

The interagency agreement and Order assigns the Department the responsibility to ensure the rail carrier provided sufficient documentation for all reimbursements and provided for minimum documentation requirements. The agreement further requires the Department to conduct audits of all GCPF projects. As of June 30, 2010, Department management stated the last such audit was conducted in FY07.

We reviewed payments totaling \$87,334 made by the Department to the railroad carrier during FY10 and noted the invoices did not contain sufficient documentation. The following problems were noted:

- The Department was unable to provide adequate supporting documentation for a total of \$27,673 paid for labor charges including engineering and supervision and the overhead additive percentage of 82.1%. The interagency agreement and Order require copies of all work hours charged to the project to be provided.
- The Department was unable to provide adequate supporting documentation for a total of \$1,586 paid for equipment charges. The interagency agreement and Order require copies of all equipment rental agreements including the number of hours the equipment was used and the railroad account code.
- We were unable to determine whether expenditures related to travel totaling \$17,176 were related to the GCPF project. The travel expenses included meals, lodging, and mileage reimbursements and lacked supporting documentation for the charges and per diem amounts.

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The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies establish internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Good internal controls require agencies to ensure that any expenditure made with State funds be accurately documented and reconciled to ensure proper uses of funds.

During the prior and current period, the Department stated the invoices were reviewed for reasonableness prior to payment. In addition, Department management stated they were unable to conduct audits and more detailed reviews due to a lack of staffing.

Failure to ensure GCPF payments are adequately supported in compliance with the interagency agreement and Order could result in improper payments. (Finding Code No. 10-6, 09-7)

RECOMMENDATION

We recommend the Department ensure all payments are adequately supported and in compliance with the Order and interagency agreement. We further recommend the Department conduct audits as required by the interagency agreement.

DEPARTMENT RESPONSE

The Department agrees with the finding.

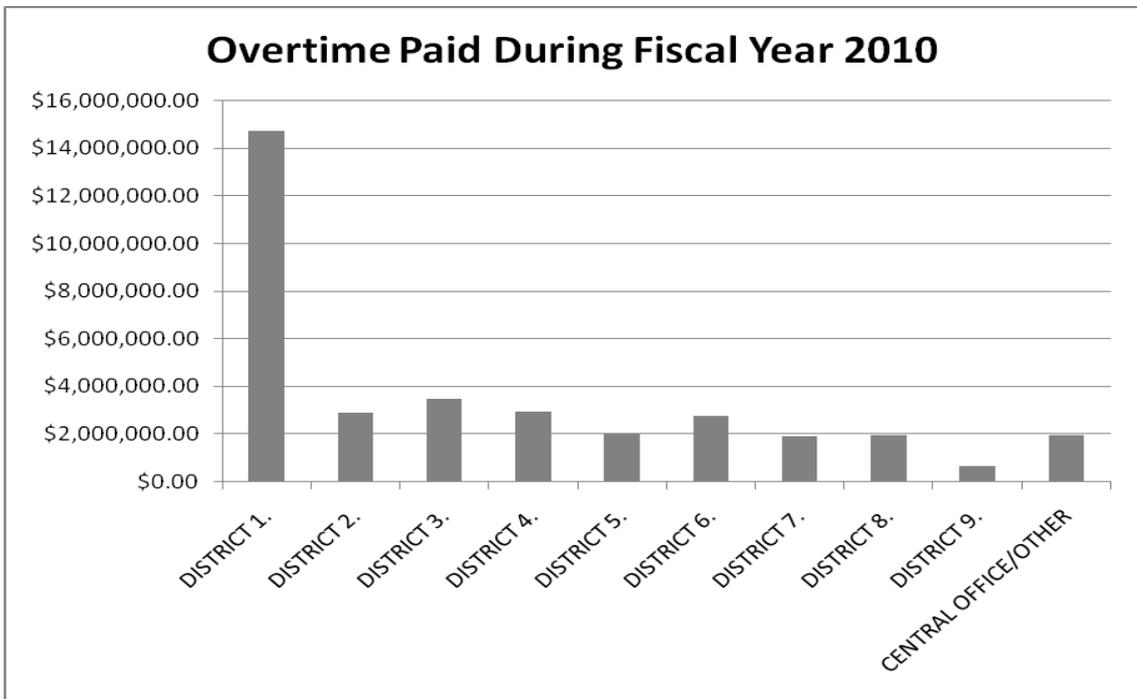
The Department is currently conducting billing reviews for railroad force account projects. The Department will continue to work to identify ways to improve the process for assuring that all railroad payments are adequately supported, and that the payments are made in compliance with the ICC Order and Interagency Agreement. To further address the concerns stated in this audit, the Department has now secured personnel which will now allow auditing of railroad force account projects to resume.

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10-7. **FINDING** (Inadequate controls over employee overtime)

The Illinois Department of Transportation (Department) did not maintain controls to ensure employees’ overtime hours were appropriately documented, reasonable, and agreed to the timekeeping system.

According to Department records, the Department expended \$33,248,173 in overtime during FY10:



During the prior period, we noted the Department did not comply with its overtime procedure that required employees to obtain advance approval from their supervisors prior to working overtime or accruing equivalent earned time (EET). During the current period, the Department amended its procedures and no longer required preapproval for the accrual of overtime or EET.

We tested a sample of 15 employees who received between \$13,608 and \$67,027 in overtime pay during FY10 and reviewed three months of their sign out sheets, overtime cards, when applicable, and the timekeeping system (TKS) balances. We noted the following during our review:

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- One of 15 (7%) employees tested did not have documentation to substantiate the overtime paid. No documentation was provided for an employee who was paid for 385 hours of overtime during the three months reviewed.
- Two of 15 (13%) employees' tested overtime cards did not agree with TKS. The employees were paid for 45 overtime hours when no overtime hours were recorded on the overtime cards. In addition, one of the employees checked compensatory hours but was instead compensated for 6 hours at double time and 6.5 hours at time and one-half.
- For 3 of 15 (20%) employees tested who collectively worked 1,287 overtime hours during the three months tested, we could not determine whether the overtime worked was reasonable because there was either no explanation listed in the purpose for overtime worked on the overtime cards or the purpose given did not appear reasonable.
- One of 15 (7%) employees tested accrued significant overtime hours in short periods of time including one month in which the employee worked 24 hours consecutively and another month in which the employee worked 32 hours consecutively.

During our regular testing of personnel files and timekeeping records we noted 8 of 35 (23%) employees tested accrued 43 hours of overtime or EET time that was not supported by sign out sheets or overtime cards.

In addition, during the prior period, we noted technical employees had accrued EET balances totaling from 219 to 259 hours when the Department's policies required the EET to be capped at 90 hours. During the current period, the Department amended its personnel policy manual and EET time is now capped at 265 hours for technical employees and maintained indefinitely on a rolling basis.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Failure to implement adequate controls over employee overtime increases the risk that the Department will pay for services not rendered by employees or will pay overtime when it is not necessary. (Finding Code No. 10-7, 09-5, 08-24, 07-18)

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RECOMMENDATION

We recommend the Department implement controls to ensure employee overtime is adequately documented and all amounts paid are reasonable.

DEPARTMENT RESPONSE

The Department agrees with the finding.

A memorandum will be distributed detailing the levels of responsibility in regards to documenting overtime. In addition, the Department is in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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10-8. **FINDING** (Inadequate controls over employee attendance)

The Illinois Department of Transportation (Department) did not exercise adequate controls over employee attendance to ensure employees' work hours and benefit time were properly recorded and documented.

During testing, we noted the following:

- The Department could not locate all employee sign-in sheets for 9 of 35 (26%) employees tested. The Department had no FY10 sign-in sheets or timekeeping records for one employee for the months sampled. We further noted although the employee was being paid, there were no hours entered into the timekeeping system (TKS) during those periods.
- Six of 35 (17%) employees tested had leave requests and sign out sheets that did not agree to TKS. As a result, we noted 4 employees with vacation time discrepancies resulting in an overstatement of 24.75 hours, 2 employees with equivalent earned time (EET) discrepancies resulting in an understatement of 4.5 hours, 2 employees with personal business time discrepancies resulting in an overstatement of 10 hours, and two employees with sick time discrepancies resulting in an overstatement of 9 hours. In addition, one employee recorded a furlough day on the sign out sheet; however, the timekeeping system and the payroll system were not adjusted.
- For 5 of 35 (14%) employees tested, the Department was unable to provide leave slips for 67 hours of benefit time taken. We noted one of these employees' vacation balance was overstated 7.5 hours.
- Eight of 35 (23%) employees tested were arriving and departing at different times other than their official schedules as reported on TKS.
- Fourteen of 35 (40%) employees' tested supervisors did not approve their timesheets.

The Illinois Administrative Code (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate, daily attendance records. Departmental Order 3-1, the Department's Personnel Policy, section 7-4 requires all supervisors to take necessary measures to provide that leave and overtime is properly accounted for on the employee's time and attendance records, and section 7-1d requires all work schedules, including flexible schedules, to be submitted to and approved by the Bureau Chief of Personnel Management prior to implementation. In

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addition, good internal controls require agencies to ensure daily attendance and payroll records are adequately documented and reconciled to ensure proper payroll expenditures.

Department management stated, as they did during the prior engagement, that employees were not always mindful of the attendance policies.

Failure to maintain adequate controls over employee attendance and attendance records increases the risk of the Department paying for services not rendered by employees. (Finding Code No. 10-8, 09-4, 08-23, 07-7)

RECOMMENDATION

We recommend the Department implement controls to ensure employees complete leave requests for time off, accurately complete the sign-in sheets and agree those records to the timekeeping system to ensure accrued absence balances are accurate. We further recommend the Department ensure employees are arriving and departing in accordance with their documented work schedules and employee time records are complete and approved by their supervisor. In addition, we recommend the Department correct any employee's accrued absence balance noted as incorrect and recover any amounts owed by employees.

DEPARTMENT RESPONSE

The Department agrees with the finding.

A memorandum will be distributed detailing the levels of responsibility in regards to completion of Leave Requests and sign-in/sign-out sheets. In addition, the memo will clarify proper sign-in/sign-out procedures. The Department will review the documentation provided by the auditors and will ensure the employee's absence balances are corrected and recover amounts owed. The Department is also in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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10-9. **FINDING** (Inadequate controls over voucher processing)

The Illinois Department of Transportation (Department) did not exercise adequate controls over voucher processing.

During testing, we noted the following:

- Sixty-one of 428 (14%) vouchers tested, totaling \$53,856,784, were approved for payment from 1 to 242 days late. The required interest of \$1,973 was not paid on 9 of these vouchers. The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny or approve the bill in whole or in part, within 30 days after physical receipt of the bill. In addition, the State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and automatically pay interest penalties.
- Sixty-eight of 428 (16%) vouchers tested, totaling \$63,310,144, were not signed by the receiving officer. The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) states each invoice-voucher, upon receipt of goods or services must be signed by the receiving officer verifying goods or services meet the stated specifications.
- Twenty-eight of 428 (7%) vouchers tested, totaling \$3,249,020, were not approved by an authorized Department representative. The Illinois State Finance Act (30ILCS 105/9.02(b)(1)) requires every voucher, as submitted by the agency or office in which it originates, to bear (i) the signature of the officer responsible for approving and certifying vouchers under this Act and (ii) if authority to sign the responsible officer's name has been properly delegated, also the signature of the person actually signing the voucher.
- Fourteen of 428 (3%) vouchers tested, totaling \$2,474,852, did not have support for the date received; therefore, we could not determine the timeliness of payment. The Code (74 Ill. Adm. Code 900.30) requires an agency to maintain written or electronic records reflecting the date on which the goods were received and accepted or the services were rendered and the proper bill was received by the State agency.

Department management stated during the current and prior engagement that vouchers were processed as timely as possible once they were received in the Central Office. They further stated all personnel at all districts and locations were not always mindful of the required protocols for timely and properly documented vouchers.

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Failure to document the receipt date and promptly approve vouchers may result in late payment of bills to vendors which may result in interest charges owed by the Department. Failure to pay required interest charges is noncompliance with the State Prompt Payment Act. The lack of an authorized representative's signature or a receiving officer's signature reduces the overall control over expenditures and may lead to inappropriate expenditures. (Finding Code No. 10-9, 09-11, 08-17, 07-10, 06-1, 05-9, 04-2, 03-8)

RECOMMENDATION

We recommend the Department implement controls to ensure vouchers are approved timely and signed and dated by appropriate representative and receiving officer. In addition, we recommend the Department ensure all required interest payments are made. We also recommend the Department implement controls to ensure the receipt date of the proper bill is recorded.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department held a training on the Fiscal Operations and Administration (FOA) system in May 2011. Proper voucher processing was addressed, which included proper signatures, proper signature authority and proper bill date. All accounting entities are now required to maintain a list of the appropriate representatives and receiving officers with signatures. Automated interest invoices are created for Department review prior to processing to ensure all required interest payments are made, the Department is waiting for additional guidance from IOC. In addition, the Department is in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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10-10. **FINDING** (Lack of supporting documentation and overpayments)

The Illinois Department of Transportation (Department) did not provide supporting documentation for vouchers tested. In addition, vouchers were overpaid and a voucher for services provided in a previous fiscal year was inappropriately paid from a FY10 appropriation.

During testing, we noted the following:

- For 13 of 453 (3%) vouchers tested totaling \$194,060, we were not provided adequate documentation, so we could not determine if the payments were proper. The Statewide Accounting Management System (SAMS) (Procedure 17.10.20) requires that each State agency maintain all supporting documentation necessary to substantiate their expenditures.
- Five of 428 (1%) vouchers tested totaling \$380,663, were overpaid by \$17,277. Two invoices for salt shipments were noted by Department employees to be short in quantity but were still paid in full. In addition, the Department failed to withhold a 10% retainer on payments for professional services for an airport project. The grant agreement required the 10% retainer to be held until all agencies approved the plan. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that all State agencies establish internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.
- A payment totaling \$95,696 for professional services on an airport project performed during FY08 was inappropriately paid from a FY10 appropriation. The Illinois State Finance Act (30 ILCS 105/25(b)) requires outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, to be paid out of the expiring appropriation during the 2-month period ending at the close of business on August 31.

Department management stated they are in the process of completely reorganizing the filing system for voucher support documentation. Due to the reorganization, it has been difficult to effectively maintain the organizational efficiency needed to timely locate the appropriate supporting documentation requested by the auditors.

The lack of adequate supporting documentation reduces the overall control over expenditures and may lead to inappropriate expenditures. Failure to ensure invoices agree with amounts received and are accurate and in accordance with the written agreement could result in overpayments to vendors. Failure to pay for expenditures out of the correct

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appropriation is noncompliance with the State Finance Act and fails to match current year expenditures with current year appropriations, reducing the overall reliability of financial information. (Finding Code No. 10-10)

RECOMMENDATION

We recommend the Department implement internal controls to ensure adequate supporting documentation is maintained for all expenditures and all invoices paid are accurate and in accordance with written agreements. We also recommend the Department ensure all payments are paid out of the proper fiscal year appropriations. We further recommend the Department recoup any overpayments.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department is in the process of re-organizing the filing system related to the voucher processing department. The process is expected to be complete by January 2012. In addition, the Department will recoup any overpayments as identified. In addition, the Department is in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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10-11. **FINDING** (Inadequate controls over the administration of State vehicles)

The Illinois Department of Transportation (Department) did not have adequate controls over tracking the usage and approvals for pool vehicles, reporting of vehicle accidents to the Department of Central Management Services (DCMS), and ensuring all employees assigned a State-owned vehicle were duly licensed and insured.

We noted the following:

- The Department did not maintain an adequate written record of usage and approvals for 18 of 25 (72%) pool vehicles tested. The Department primarily tracks pool vehicle usage on the Vehicle Trip Ticket Form (Form BoBS 3710), which must contain the name and signature of the employee to whom the vehicle is assigned, the assigned vehicle's inventory number and license plate number, the time of vehicle checkout and the approximate time the vehicle is to be returned, and the vehicle's mileage at the beginning and upon completion of the assignment.

During testing of pool vehicles and related usage documentation during FY10, we noted the following:

- Nine of 25 (36%) pool vehicles' trip tickets did not contain the purpose or destination of the trip.
- Eighteen of 25 (72%) pool vehicles' trip tickets did not contain the date or time of check-out or return of the State vehicle.
- Eight of 25 (32%) pool vehicles tested had trip tickets that did not contain the driver's signature acknowledging receipt of the vehicle for State business.
- Thirteen of 25 (52%) pool vehicles' tested trip tickets did not contain the starting or ending mileage of the State vehicle.
- Eight of 25 (32%) pool vehicles tested had trip tickets that did not include the employee's driver's license number and expiration date.
- Two of 25 (8%) pool vehicles tested had trip tickets that did not contain the vehicle's inventory number.
- Two of 25 (8%) pool vehicles tested had trip tickets that did not contain the vehicle's license plate number.
- Nine of 25 (36%) pool vehicles tested had trip tickets that were not properly approved by the driver's supervisor.

Departmental Order 11-1 requires each Motor Pool Administrator to schedule vehicle use and preventive maintenance. It further requires short-term assignments of vehicles to be

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recorded in a log book or on a vehicle trip ticket with the required information and maintained by the Pool Administrator.

- Seven of 25 (28%) vehicle accidents tested were reported to DCMS from 7 to 204 days late. The Department's Automobile Usage and Risk Management Summary requires a Department Liability Coordinator to forward all accident reports to DCMS within seven days of the occurrence.
- Three of 25 (12%) employees tested that were assigned a State owned vehicle did not timely submit the annual liability and licensure certification. Two employees filed the 2010 certification 85 and 87 days late, and one employee failed to file the certification. The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires employees assigned a specific State-owned vehicle on an ongoing basis to provide annual certification to the Chief Executive Officer affirming the employee is duly licensed to drive the assigned vehicle and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business. The certification shall be provided during the period July 1 through July 31 of each calendar year or within 30 days of any new assignment of a vehicle, whichever is later.

Department management stated, as they did during the prior engagement, that although they continue to remind employees of recordkeeping responsibilities when using fleet vehicles and to report vehicle accidents timely, the lack of documentation and untimely reporting continues to be a problem.

Failure to maintain accurate pool vehicle usage records could result in unauthorized vehicle usage and expenditures. The failure to timely report vehicle accidents to DCMS and the failure to ensure all employees assigned a State vehicle are duly licensed and insured increases the State's potential liability and risk of loss. (Finding Code No. 10-11, 09-8, 08-8, 07-12)

RECOMMENDATION

We recommend the Department ensure adequate documentation of employees' use of pool vehicles is maintained. We also recommend all vehicle accidents be reported to DCMS within the required timeframe. Further, we recommend the Department ensure all employees assigned a State vehicle timely submit the required annual certification.

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DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department will be implementing an on-line process that will require all necessary information be provided for the vehicle trip ticket (BoBS 3710). The Department will also be providing additional training with the vehicle coordinators to reinforce the correct processes.

In addition, the Department is in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

The Department will review accident claims and assure they are timely submitted to DCMS as required by the State of Illinois Self-Insured Motor Vehicle Liability Plan. In addition, the Department will review the annual liability and licensure certifications to assure they are current and completed timely.

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10-12. **FINDING** (Inadequate controls to prevent inappropriate payments to vendors)

The Illinois Department of Transportation (Department) did not have adequate controls to prevent inappropriate payments to vendors. During testing, we noted ten instances where the Department issued \$741,324 in duplicate payments to vendors during FY10.

We obtained a report of potential duplicate vouchers using auditing software and the following 2 of 25 (8%) payments tested were issued twice by the Department:

- \$513,765 to a vendor for railroad improvement project;
- \$188,631 to a local government as reimbursement for its share of construction costs on a joint improvement. The Department later noted this duplicate payment and adjusted a subsequent invoice.

We also noted 8 of 25 (32%) refunds tested totaling \$38,928 were a result of duplicate or erroneous payments:

- The Department received checks totaling \$5,129 that were paid to the wrong vendor;
- Four vendors returned duplicate checks totaling \$33,799.

The Department's accounting system invokes a warning for duplicate payments for invoices if the invoice number already exists or if the payee identification and invoice dollar amount are the same, but the same individual who enters the voucher can override the alert. In addition, there is no centralized report to allow management to review all employee overrides for reasonableness. Further, the system only warns for duplicates within the same accounting entity and fiscal year, and the Department has 35 accounting entities entering vouchers and also has reappropriated accounts that do not lapse at the end of the fiscal year.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. In addition, good internal controls require someone other than the individual entering a voucher to verify the propriety of the employee's overrides of the duplicate payment warning.

Department management stated during the prior and current engagements that the errors were mainly due to the accounting system's inability to cross check duplicate payments by two separate accounting entities.

Failure to identify duplicate payments and employee overrides of duplicate payments could result in inappropriate payments to vendors. (Finding Code No. 10-12, 09-13, 08-12, 07-5)

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RECOMMENDATION

We recommend the Department implement controls to review the employee override for duplicate payments. In addition, controls should be implemented to prevent duplicate payments between accounting entities and over different fiscal years for the reappropriated accounts. We further recommend the Department obtain reimbursement for the duplicate payment.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department held training on the Fiscal Operations and Administration (FOA) system in May 2011. Duplicate payments was addressed and staff was informed that FOA does warn of duplicate payments across all accounting entities, staff were also reminded of the responsibility to verify accuracy of the invoicing when a duplicate payment warning occurs. The Department does invoice the vendors for reimbursement when duplicate payments are made. In addition, the Department is in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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10-13. **FINDING** (Inadequate controls over State property)

The Illinois Department of Transportation (Department) did not maintain sufficient controls over its property control and related records.

We noted the following:

- The Department did not timely record 15 of 25 (60%) equipment additions tested, totaling \$110,821 on its property records. These items were recorded from 5 to 267 days late. In addition, 10 of 50 equipment (20%) vouchers tested totaling \$119,579 contained property items that were not recorded on the inventory listing as of 7/15/10. These items were received by the Department between 11/4/09 and 4/30/10. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items.
- Ten of 80 (13%) equipment items tested, totaling \$115,003, were included on the Department's property control records but could not be physically located. In addition, 4 of 70 (6%) equipment items tested were located but did not trace to the inventory listing. Further, 2 of 25 (8%) deletions tested, totaling \$34,050, were not properly approved for deletion and supporting documentation for 1 of 25 (4%) deletions tested totaling \$9,364 could not be located by the Department. The State Property Control Act (Act) (30 ILCS 605/4) requires the Department to be accountable for the supervision, control and inventory of all property under its jurisdiction and control. In addition, the Act (30 ILCS 605/6.02) requires each responsible officer to maintain a permanent record of all items of property under his or her jurisdiction and control.

Department management stated, as they did during the prior engagement, the issues noted were mainly due to unresolved staffing issues. In addition, due to the multiple districts and entities within the Department, the Code's requirements for timely additions remains a challenge.

Failure to exercise adequate control over equipment increases the likelihood of inaccurate inventory records and the potential for fraud and possible loss or theft of State property. (Finding Code No. 10-13, 09-14, 08-13, 07-16)

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RECOMMENDATION

We recommend the Department strengthen controls over property control. Specifically, the Department should implement procedures to ensure all equipment additions are recorded timely and accurately. We also recommend the Department ensure all property control transactions are adequately supported and its inventory listing is accurate. We further recommend the Department properly account for equipment waiting for surplus.

DEPARTMENT RESPONSE

The Department agrees with the finding.

Additional staff is being trained to assist with the property control functions. In addition, the Department has been conducting training with all District offices during FY11 to remind staff of the proper processes to ensure accurate and timely reporting of State property. After the close of field work, the Department located and addressed the items noted in the finding.

In addition, the Department is in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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10-14. **FINDING** (Inadequate process to monitor interagency agreements)

The Illinois Department of Transportation's (Department) process to monitor interagency agreements was inadequate.

We noted the following:

- Two of 2 (100%) interagency agreements relating to personnel tested were not signed by all parties prior to the effective date. The agreements were signed 36 and 48 days late.
- For 2 of 2 (100%) agreements tested entered into by the Office of the Governor (Office) and the Department and other agencies, for the sharing of employee services ("liaisons"), no performance evaluations were available for review. Both agreements required the Department to maintain all documentation related to leave administration, payroll, and other personnel activities.
- One agreement for a "liaison" entered into by the Department (assigned 40% of the \$110,004 salary), the Office (assigned 0% of the salary), the Department of Central Management Services (assigned 30% of the salary), and the Capital Development Board (assigned 30% of the salary), required the Department to maintain all documentation related to leave administration, payroll, and other personnel activities. The agreement further assigned the approval of all leave requests, verification of sign-in sheets and accurate timekeeping to the Governor's Office who would forward the records to the Department within 4 working days at the end of each period. We requested timekeeping records for December 2009 and May 2010. We received no sign out sheets for December, and the only timekeeping forms provided for May were monthly leave requests that were approved by the Governor's Office on 12/30/10.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that agencies establish internal fiscal and administrative controls to provide assurance that resources, obligations and costs are in compliance with applicable laws, rules, and agreements. Good internal controls require the approval of agreements prior to the effective date. In addition, good internal controls require the terms of the agreements to be followed by all parties.

The Department stated during the current and prior periods that due to the involvement of other agencies and lack of total control by the Department, issues such as those noted do occur.

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The Department enters into multiple agreements with other State agencies and units of government. The purpose of these agreements is to assist the Department in fulfilling its mandated mission. In order to assess whether the agreement sufficiently documents the responsibilities of the appropriate parties, the agreement needs to be approved prior to the effective date. In addition, the Department should monitor and track the agreements to ensure all parties' responsibilities are satisfied and in accordance with the terms of the agreement. (Finding Code No. 10-14, 09-9, 08-20, 07-13)

RECOMMENDATION

We recommend the Department ensure interagency agreements are approved prior to the effective date of the agreement. We also recommend the Department ensure terms of the agreements are followed.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continues to work with the interagency agreement manager in the Governor's Office to ensure that all interagency agreements are properly executed before the employee begins work and that all terms of the agreements are followed.

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10-15. **FINDING** (Failure to file economic interest statements)

The Illinois Department of Transportation (Department) did not have adequate controls to ensure economic interest statements were timely filed by employees.

During testing we noted the following:

- Two of 25 (8%) employees tested did not file a statement of economic interest during FY10. The Department added these individuals to the Secretary of State's listing of employees required to file statements in FY10.
- One of 25 (4%) employees tested filed the economic interest statement 33 days late.

The Illinois Governmental Ethics Act (Act) (5 ILCS 420/4A-105) states that each person whose position at that time subjects him to the filing requirements must file a statement by May 1st of each year. If the economic interest statements are not received by the officers responsible to receive the statements, they are required to notify each person by certified mail of his or her failure to file their economic interest statement. A \$15 late fee is assessed to a person who files their statement by May 15th. If a person should file their economic interest statement after the 15th of May, they are required to pay a \$100 penalty for each day from May 16th to the date of such filing. Failure to file by May 31st shall result in forfeiture of position of employment.

Department management stated employees are not always aware of the significance of filing the Economic Interest Statements and penalties have been assessed.

Failure to timely file statements of economic interest with the Secretary of State lessens governmental oversight and is noncompliance with the Act. (Finding Code No. 10-15)

RECOMMENDATION

We recommend the Department continue to monitor and remind employees that economic interest statements must be filed by the May 1st due date.

DEPARTMENT RESPONSE

The Department agrees with the finding.

On April 15 of each year the list of employees submitted to the Secretary of State requiring the submission of a Statement of Economic Interest will be reviewed for compliance. Any employee that has not filed their statement by that date will receive a series of communications from the Department's Ethics Officer until they are in compliance.

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10-16. **FINDING** (Inadequate controls over monthly reconciliations)

The Illinois Department of Transportation (Department) did not perform required monthly reconciliations.

We noted the following:

- The Department did not complete 7 of 14 (50%) monthly reconciliations of its FY10 agency records to the Comptroller's Monthly Appropriation Status Report (SB01).
- Seven of 14 (50%) monthly reconciliations to the SB01 were not performed timely. They were completed from 64 to 276 days after the end of the month.
- Two of 14 (14%) monthly reconciliations to the SB01 were not properly reconciled. The reconciliations had unreconciled differences totaling \$149,000,040 and \$32,756,155. These differences were not reported to the Comptroller's Office as required.
- Seven of 12 (58%) monthly reconciliations to the Comptroller's Monthly Revenue Status Report (SB04) for the Road Fund were not dated, so we were unable to determine if they were performed timely. In addition, 11 of 12 (92%) monthly reconciliations to the SB04 for all other funds were not performed timely. They were performed from 49 to 349 days after the end of the month.

The Statewide Accounting Management System (SAMS) (Procedure 11.40.20) requires State agencies to perform a monthly reconciliation of the unexpended budget authority agency balance to the Comptroller's Monthly Appropriation Status Report (SB01) and to notify the Comptroller's Office of any irreconcilable differences. SAMS (Procedure 25.40.20) requires State agencies to perform monthly a reconciliation of receipt account agency balances to the Comptroller's Monthly Revenue Status Report (SB04) and notify the Comptroller's Office of any irreconcilable differences.

Department management stated the reconciliations were not performed as required due to inadequate staffing at the time.

The timely reconciliation of agency financial records allows for the detection and correction of errors and to report any irreconcilable differences. The failure to complete reconciliations could lead to inaccurate financial reporting. (Finding Code No. 10-16)

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RECOMMENDATION

We recommend the Department timely and accurately perform monthly reconciliations as required by SAMS.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continued to experience high staff turnover in the unit responsible for the financial reporting and monthly reconciliations. During FY11, new staff has been hired and the monthly reconciliations are now being completed timely.

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For the Year Ended June 30, 2010

10-17. **FINDING** (Inadequate support and untimely deposit of receipt transactions)

The Illinois Department of Transportation (Department) did not timely deposit, maintain documentation of timely deposits, or properly approve receipts.

We noted the following weaknesses:

- The timeliness of deposit could not be determined for 7 of 50 (14%) receipts tested totaling \$356,362 and 25 of 25 (100%) refunds tested totaling \$353,320 because the Department did not maintain documentation of the date received.
- Six of 50 (12%) receipts tested totaling \$704,653 were deposited from 1 to 9 days late.
- We could not determine if 7 of 50 (14%) receipts tested totaling \$735,841 were properly approved as the approval signature on the remittance statement was not legible so we could not compare it to the list of employees authorized to approve remittance statements.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2 (a)) generally requires each State agency to deposit into the State Treasury individual receipts exceeding \$10,000 in the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts valued between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the next first or fifteenth day of the month after receipt. The Department had been granted a deposit extension for 8 accounts for the two years ended October 25, 2010.

The Act also requires each State agency to keep a detailed, itemized account of money received, including the date of receipt. In addition, good internal controls would require that agencies maintain effective accounting controls over revenues to ensure transactions are properly approved.

Department management stated during the current and prior periods the issues noted were primarily attributable to the district staff's unfamiliarity with the documentation requirements for receipts.

Untimely deposit of funds collected reduces the amount available to pay current costs. Failure to maintain proper documentation of the date received and approvals could result in delays in depositing funds and deposit errors. (Finding Code No. 10-17, 09-15, 08-15, 07-17)

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RECOMMENDATION

We recommend that the Department comply with the Act by making timely deposits into the State Treasury and documenting the receipt date. Further, we recommend the Department ensure receipt transactions are properly approved.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department will send out a reminder of the deposit requirements and proper documentation needed to comply with the State Officers and Employees Money Disposition Act (30 ILCS 230/2 (a)). In addition, the Department is in the process of developing a uniform revenue and receivables software program. The Department is also in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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- 10-18. **FINDING** (Inadequate support for fees reported on the Agency Fee Imposition Report)

The Illinois Department of Transportation (Department) did not maintain supporting documentation for the fees reported on its Agency Fee Imposition Report.

The Department collects various types of fees including oversize and overweight permits, rental of right of ways, air transportation, and for the displaying of business logos along certain highways. The Department reported it collected fees totaling \$21,217,188 for 27 different fee types on its FY10 Agency Fee Imposition Report but was unable to provide supporting documentation for all the amounts reported.

We noted the following:

- The Department did not maintain supporting documentation for 16 of 27 (59%) fees reported totaling \$1,611,603.
- Five of 8 (63%) amounts recorded in the Fee Imposition Report did not agree to the Comptroller's Monthly Revenue Status Report (SB04) and no reconciliation was provided.

The State Comptroller Act (15 ILCS 405/16.2(a)) requires those agencies that impose fees to file the Agency Fee Imposition Report. The Statewide Accounting and Management System (SAMS) Manual (Procedure 33.16.20) defines fees, in relation to the Report, as all charges by State agencies to citizens and private organizations. The State Records Act (5 ILCS 160/8) requires preservation of records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions to furnish information to protect the legal and financial rights of the State.

Department management stated the lack of documentation was due to oversight by staff that were not familiar with the report.

Failure to accurately report fee information to the State Comptroller reduces the reliability of Statewide fee information. (Finding Code No. 10-18)

RECOMMENDATION

We recommend the Department maintain data to facilitate the accurate reporting of fees on its Agency Fee Imposition Report.

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For the Year Ended June 30, 2010

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continued to experience high staff turnover in the unit for the financial reporting including the Agency Fee Imposition Report. Appropriate staff has been assigned to this reporting and proper documentation will be maintained to ensure accurate reporting.

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10-19. **FINDING** (Inadequate controls over accounts receivable)

The Illinois Department of Transportation (Department) did not have adequate controls over the administration of its accounts receivables.

The Department did not make adequate collection attempts on 8 of 25 (32%) “other” or miscellaneous accounts receivables. During testing, we noted the following:

- The Department failed to timely send demand notices for 7 of 25 (28%) miscellaneous accounts receivables tested totaling \$2,050,498. The demand notices were sent from 3 to 672 days late. The Department’s Revenue Accounting Procedures Manual requires 3 demand letters to be sent at 30 day increments for delinquent outstanding receivables.
- The Department did not refer 2 of 25 (8%) accounts receivables tested totaling \$11,296 to the Comptroller’s Offset system as required. One receivable was paid 616 days late and the other receivable was 281 days late as of 6/30/10.
- One of 25 (4%) accounts receivable tested was not referred to the Department’s Bureau of Claims as required. The account was 315 days late before it was referred to the Department’s Bureau of Claims. The Department’s Revenue Accounting Procedures Manual requires the Department to send the receivable to the Bureau of Claims within 15 days after the 3rd demand letter.
- Three of the 9 Department districts did not have an adequate method of tracking and monitoring complaints related to billings. The Department collects various fees including overweight fees, sign permits, diesel emissions, and certificates of safety.

The Statewide Accounting Management System (SAMS) Manual (Procedure 26.40.10) requires each agency to individually pursue all reasonable and appropriate procedures available to the agency to effectuate collection of past-due accounts. SAMS Procedure (26.40.20) further requires agencies to place all debts over \$1,000 and more than 90 days past-due in the Comptroller’s Offset System. In addition, good business practices require procedures for the tracking and monitoring of complaints as they relate to billings.

Department management stated, as they did during the prior engagement, that some invoices can be resolved through more amiable and less costly means.

Failure to attempt or document attempts to collect accounts receivable could result in lost revenues to the State. Failure to timely refer receivable to the Bureau of Claims and to the Comptroller’s Offset System increases the likelihood that past due amounts owed to

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the Department will not be collected or the collection will be further delayed. Failure to track or monitor complaints related to billings could result in irregularities in the Department's billing and fee assessment not being detected. (Finding Code No. 10-19, 09-16, 08-16)

RECOMMENDATION

We recommend the Department pursue all reasonable and appropriate procedures to collect on outstanding debts as required by the Department's Revenue Accounting Procedures Manual and SAMS. We also recommend the Department ensure all debts over \$1,000 and more than 90 days past due are referred to the Comptroller's Offset System. In addition, we recommend the Department establish and implement procedures for the tracking and monitoring of complaints related to billings in all districts.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continues to improve its collection efforts for all outstanding debts. During FY11, new staff has been hired in the unit responsible for the financial reporting as well as accounts receivable reporting. Emphasis is being placed on developing uniform processes to ensure collection efforts are maximized. The Department will be implementing new requirements for Taxpayer Identification Numbers to be obtained for all accounts receivable accounts in order to facilitate the requirement to utilize the Comptroller's Offset System. In addition, a uniform revenue and receivables software program is being developed that will assist the Department in automatically generating the required late notices as necessary.

The Department is also in the process of identifying potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues.

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- 10-20. **FINDING** (Lack of adequate disaster contingency planning or testing to ensure recovery of applications and data)

Although some progress had been made since the prior period, the Illinois Department of Transportation (Department) still had not incorporated planning efforts for the recovery of its applications and data. Additionally, recovery testing of the applications had not been performed during the audit period.

The Department carries out its daily operations through the use of information technology. Computer systems that support the Department's mission include the Accounting Job Cost System, Bureau of Construction Management System, Fiscal Operations and Administration System, and the Federal Project Control System.

Many of the Department's IT functions were consolidated into the Department of Central Management Services (DCMS), with a physical move of equipment in October 2006. As a result, the Department and DCMS have a shared responsibility over disaster contingency planning.

The Department's Emergency Management Team (EMT) maintained a plan to coordinate overall disaster recovery activities. The Department also maintained more than 100 Business Recovery Plans (BRPs) for individual business units.

The Bureau of Information Processing (BIP) handled the maintenance and support of existing mainframe applications and client/server applications for the Department. To assess the recovery capability of the Department's application and data, we reviewed the BIP Operations Business Recovery Plan (BRP).

Upon review of the BIP Operations BRP, we noted the BRP did not identify, document and provide for communication of DCMS roles and responsibilities. In addition the BRP did not provide for procedures and requirements specific to its applications and data, and the communication of these procedures and requirements, to ensure proper coordination of recovery efforts between the Department, DCMS and the user community.

Although the Department shares some responsibility with DCMS, the Department has the ultimate responsibility to ensure it has the capability to recover its applications and data. Even though the Department has improved its planning activities, it was incumbent upon the Department to ensure corrective actions were implemented to ensure its applications and data could be recovered to meet business requirements.

Information technology guidance (including the National Institute of Standards and Technology and Government Accountability Office) endorse the formal development and

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testing of disaster recovery plans. Tests of disaster recovery plans (and the associated documentation of the test results) verify that the plan, procedures, and resources provide the capability to recover critical systems within the required timeframe.

Department officials represented that the Department continues to develop and update recovery documentation. However, pursuant to 20 ILCS 405/405-410, the environment is now owned, managed, and maintained by DCMS and DCMS had not finalized its recovery documentation associated with the Department's environment. Thus, the Department has been unable to ensure all roles and responsibilities are appropriately established and documented within its recovery plans and that these plans are synchronized with the DCMS plans.

Additionally, the Department continues to provide additional documentation for the DCMS Business Application Database related to Disaster Recovery timeframes and needs of the Department. The Department has been working with DCMS since January 2007 to schedule testing of specific BRPs; however, they have been unable to perform recovery testing of specific applications and data.

The lack of an adequate and tested disaster contingency plan leaves the Department exposed to the possibility of major disruptions of services. A comprehensive test of the plan across all platforms utilized will assist management in identifying weaknesses to ensure recovery procedures are adequate in the event a disaster. Continuous reviews and tests of plans would help management ensure the plans are appropriately modified, as the Department's computing environment and disaster recovery needs change. (Finding Code No. 10-20, 09-18, 08-22, 07-20, 06-10)

RECOMMENDATION

The Department should continue developing its disaster recovery/business continuity program. The Department should formally communicate to DCMS its recovery requirements, and establish and document guidelines that outline both the Department's and DCMS responsibilities. Specifically, the Department should upgrade its recovery documentation to include details specific to applications and data.

The Department should coordinate with DCMS and perform and document tests of its recovery documentation at least once a year. In addition, recovery documentation should be continuously updated to reflect environmental changes and improvements identified from tests.

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DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department continues to work with Central Management Services (DCMS) pursuant to Public Act 93-0839 in which DCMS has assumed responsibility for the Statewide Information Technology Infrastructure. The Department has begun the process of a comprehensive Disaster Recovery (DR) planning effort. In order for the Department to perform DR Planning, it requires cooperation and work with several offices/agencies. Agency facilities are managed by DCMS and the computer infrastructure is managed by the DCMS-Bureau of Communication and Computer Services (DCMS-BCCS). The Department will be working with both CMS and DCMS-BCCS to coordinate a comprehensive DR planning effort. This effort is extremely important to ensure that we have the ability to continue the functions and operations to meet the mission of the Department. The Department has been working with DCMS since January 2007 to schedule testing of specific IDOT BRP's.

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For the Year Ended June 30, 2010

- 10-21. **FINDING** (Noncompliance with the State Construction Minority and Female Building Trades Act)

The Illinois Department of Transportation (Department) did not have a member serving on the advisory committee as required by the State Construction Minority and Female Building Trades Act (Act).

The Act (30 ILCS 577/35-20(d)), effective July 13, 2009, included the creation of an advisory committee to assist in implementing provisions of the Act. The Secretary of the Department or his or her designee was required to serve on the committee.

The Department stated they are unable to take action on the advisory committee because appointments have not been made. The advisory committee had not been established.

Failure of the Secretary or designee to serve on the advisory committee is noncompliance with a statutory mandate. (Finding Code No. 10-21)

RECOMMENDATION

We recommend the Department contact the appropriate officials regarding appointments to the committee.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department will contact DCEO and indicate that the Secretary or his designee is available to serve on the advisory committee at the time the committee is formed and active.

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DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2010

10-22. **FINDING** (Noncompliance with provisions of the Highway Code)

The Illinois Department of Transportation (Department) did not comply with certain provisions of the Highway Code.

The Highway Code (605 ILCS 5/9-131), effective July 13, 2009, required the Department to collaborate with the Department of Central Management Services (DCMS) to install fiber-optic network conduit where it does not already exist in every new State funded construction project that opens, bores, or trenches alongside a State-owned infrastructure, including, but not limited to, roadways and bridges. DCMS and the Department are further required to take reasonable steps to ensure market-based, non-discriminatory pricing. Public bidding notices for such projects are required to describe the need for fiber-optic conduit or cable. In addition, the Department was required to report annually to the Governor and the General Assembly on the progress and any associated costs incurred by this Section.

We noted that the Department did collaborate with DCMS during FY10; however, the Department had not been able to convey the need for fiber-optic conduits in its bidding process due to most projects being bid applying to only small stretches of highway. In addition, no annual report had been filed with the Governor and the General Assembly as of the end of fieldwork.

The failure to prepare and submit the annual report is noncompliance with a statutory mandate and lessens governmental oversight. (Finding Code No. 10-22)

RECOMMENDATION

We recommend the Department continue to collaborate with DCMS on the implementation of the Code requirements and ensure it reports annually to the Governor and General Assembly the progress and any associated costs incurred by implementing the Code's section.

DEPARTMENT RESPONSE

The Department agrees with the finding.

After reviewing the scope of the Illinois Broadband Opportunity Partnership regional proposals it became clear that the network being constructed by these partnerships is huge and once implemented will cover a large portion of the State of Illinois. It also became clear that these projects, which will be installing fiber optic cables on IDOT right-of-ways, would make most of our installations of conduit redundant. Our long term strategy now is to identify "gaps" in this emerging network and identify which of our planned road and bridge projects are potential candidates for installation of fiber optic network conduit.

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- 10-23. **FINDING** (Failure to submit required report to National Highway Safety Advisory Committee)

The Illinois Department of Transportation (Department) did not submit a required report to the National Highway Safety Advisory Committee (Committee).

The Illinois Vehicle Code (Code) (625 ILCS 5/11-414) requires the Department to submit a report of school bus accidents and accidents resulting in personal injury to or the death of any person within 50 feet of a school bus while awaiting or preparing to board the bus or immediately after exiting the bus to the Committee annually or as requested by the Committee. The Department did not submit a report to the Committee during FY10.

Department personnel stated that the National Highway Safety Advisory Committee has not existed for several years and therefore no reports have been sent to or requested by the Committee.

Failure to submit the report of school bus accidents to the Committee is noncompliance with the Code. (Finding Code No. 10-23, 09-20)

RECOMMENDATION

We recommend the Department submit the required report or seek legislation to eliminate this reporting requirement if the Committee no longer exists.

DEPARTMENT RESPONSE

The Department agrees with the finding.

According to the National Highway Traffic Safety Administration, the National Highway Safety Advisory Committee no longer exists. The Department is working with its Legislative Office to eliminate this requirement from the Illinois Vehicle Code (625 ILCS 5/11-414).

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2010

A. **FINDING** (Inadequate internal controls over personnel functions and policies)

During the prior period, the Department did not have adequate controls over its personnel functions and policies. Employee pay increases for interim assignments were extended without proper approvals, pay increases for additional duties were not properly documented, and there was no documentation to determine which employees were utilizing the stamps with the Secretary's signature to approve personnel actions.

During the current period, our sample testing indicated the Department maintained adequate documentation for pay raises, and the Department enacted a policy to adequately document and track the employees who have possession of and use a signature stamp in order to affix the Secretary's signature on personnel forms. (Finding Code No. 09-6)

B. **FINDING** (Evaluation of consultants and payments not in compliance with contract)

During the prior period, the Department did not perform land acquisition consultant evaluations as required and did not ensure land acquisition payments complied with contract provisions and relocation claims.

During the current period, the Department revised its policy to allow additional time for completion of the consultant evaluations. In addition, our sample testing did not note any problems with land acquisition payments. (Finding Code No. 09-10)

C. **FINDING** (Subcontractor invoices not in compliance with contract)

During the prior period, the Department did not ensure invoices submitted by vendors complied with contract provisions. The Department issued payment for subcontractors' expenses, but could not provide written documentation that they had approved those subcontractors prior to the performance of the service. Also, the Department paid an amount in excess of the maximum listed on the contract.

During the current period, our sample testing did not note any instances of the Department issuing payments which were not in compliance with the contract agreements. (Finding Code No. 09-12)

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PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2010

- D. **FINDING** (Lack of supporting documentation for payments from the Comprehensive Regional Planning Fund)

During the prior period, the Department did not maintain supporting documentation for payments made to recipients from the Comprehensive Regional Planning Fund.

During the current period, the Department did not receive an appropriation for the Comprehensive Regional Planning Fund, so no payments were made to recipients. (Finding Code No. 09-17)

- E. **FINDING** (Noncompliance with provisions of an Illinois Commerce Commission Order)

During the prior period, the Department did not comply with the provisions of an Illinois Commerce Commission Order (Order) from the Grade Crossing Protection Fund. The Department issued payment prior to receipt of the required notice of a road closure.

During the current period, our sample testing did not note any instances of the Department issuing payment prior to receiving the required notice. (Finding Code No. 09-19)

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DEPARTMENT OF TRANSPORTATION
MANAGEMENT AUDIT FOLLOW-UP
For the Year Ended June 30, 2010

As part of the FY10 Financial Audit and Compliance Examination of the Illinois Department of Transportation (Department), we followed up on the status of several management audits. These included the:

- Management audit of the Department's Aeronautics Operations (Released January 2007);
- Management audit of the State's Business Enterprise Program and the Department's certification of businesses as Disadvantaged Business Enterprise (DBE) program through the Illinois Unified Certification Program (ILUCP) (Released June 2006); and
- Management and Program audit of the Department's Traffic Safety Programs (Released March 2006).

This is the fourth time follow-up has been conducted for the management audits of the Department's Aeronautics Operations and DBE program. This is the fifth time follow-up has been conducted for the recommendations contained in the management and program audit of Traffic Safety. The follow-up we conducted was only for those recommendations that have not been fully implemented by the Department. The exhibit on the following page summarizes the recommendations from these audits that have not been fully implemented and the status of those recommendations. A more detailed summary of each recommendation and its status is also included on the following pages.

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DEPARTMENT OF TRANSPORTATION
MANAGEMENT AUDIT FOLLOW-UP
For the Year Ended June 30, 2010

STATUS OF PAST MANAGEMENT AUDIT RECOMMENDATIONS					
FY 2010 Financial Audit and Compliance Examination					
Audit	#	Recommendation Description	Status		
			Implemented	Partially Implemented	Not Implemented
Aeronautics	2	Review Rates Charged to Users		√	
Aeronautics	4	Flight Requests Made in Writing			√
DBEs	18	Certification Timeliness			√
DBEs	21	Tracking and Decertifications			√
Traffic Safety	2	DTS Staffing and Organization		√	
Traffic Safety	9	Maximizing Federal Reimbursements		√	
Traffic Safety	10	Efficiency and Effectiveness Reviews		√	
TOTAL			0	4	3
Source: Summary of Department follow-up of past performance audits.					

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DEPARTMENT OF TRANSPORTATION
MANAGEMENT AUDIT FOLLOW-UP
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ILLINOIS DEPARTMENT OF TRANSPORTATION’S AERONAUTICS OPERATIONS

The Illinois Office of the Auditor General (OAG) conducted a management audit of the Illinois Department of Transportation’s Aeronautics Operations pursuant to Legislative Audit Commission Resolution Number 135. The audit was released in January 2007 and contained 6 recommendations to the Department. Four of the recommendations from the original audit (#1, #3, #5, and #6) had been implemented prior to this follow-up. The remaining recommendations are listed below.

Summary of Recommendation Status As of June 30, 2010			
Recommendations	Implemented?		
	Yes	Partially	No
Review Rates Charged to Users		√	
Flight Requests Made in Writing			√
Total	0	1	1

Recommendation 2 - Review Rates Charged to Users

The Department should develop a written policy that requires a periodic review of its rates charged to users of the State’s aircraft. The Department should also develop a methodology to set the rates charged to users and determine the costs that should be recovered. If the Department develops a rate that does not recover the full cost of operating the State’s aircraft, the full cost information should be made available so that it will make transparent the amount of subsidy involved in providing aircraft services.

Recommendation 4 - Flight Requests Made in Writing

The Department should ensure that all flight requests are made in writing as required by statute or seek legislative change to alter the requirement.

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DEPARTMENT OF TRANSPORTATION
MANAGEMENT AUDIT FOLLOW-UP
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Recommendation:	Review Rates Charged to Users
Recommendation No.:	2

Synopsis of
Management Audit
Finding:

The amounts billed by the Department to users of the State’s aircraft were not sufficient to cover the cost of operating the State’s aircraft for fiscal years 2003 – 2006. On average the amounts billed covered only 14.3 percent of the cost of operating the State’s aircraft over the four-year period. Over the four-year period, costs totaled \$19.97 million while amounts billed to users totaled \$2.85 million. Since amounts billed to users did not cover costs, money from other sources such as the Road Fund and the General Revenue Fund were being used to subsidize the cost of air transportation services.

The business rate charged to users of the State’s aircraft has not been increased since 1981. The rate for personal and political users was last increased in 1995. The Department lacked a system or methodology to set the rates that are charged to users. The Department also lacked a written policy that would require a periodic examination of the rate structure to determine if rates need to be adjusted.

The Travel Regulation Council has established Administrative Rules that require that “*All travel shall be by the most economical mode of transportation available considering travel time, costs, and work requirements.*” (80 Ill. Adm. Code 3000.300) If agencies do not know the true cost of using the State’s aircraft, they cannot determine if using the State’s aircraft provides the most economical mode of transportation.

We recommended that the Department should:

- Develop a written policy that requires a periodic review of its rates charged to users of the State’s aircraft;
- Develop a methodology to set the rates charged to users; and
- Determine the costs that should be recovered.

We also recommended that if the Department developed a rate that does not recover the full costs of operating the State’s aircraft, the full cost information should be made available so that it will make transparent the amount of subsidy involved in providing aircraft services.

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DEPARTMENT OF TRANSPORTATION
MANAGEMENT AUDIT FOLLOW-UP

For the Year Ended June 30, 2010

Status:

Partially Implemented

Department officials provided auditors with a written policy effective September 1, 2010, that requires an annual review of rates charged to the users of the State's aircraft. The policy states that the Director of Aeronautics will forward information on cost and recommend rate changes to the Secretary of Transportation by October 1 of each year.

The policy also states that the Bureaus of Administrative Services and Air Operations will make a recommendation to the Director of Aeronautics regarding passenger rate charges as follows: A rolling 3 year average of the Executive Fleet by Aircraft Type (i.e. King Air or Sikorsky) will be calculated to more evenly account for major repair cost to the aircraft. This number will then be divided by the number of seats in each type of aircraft (i.e. 9 seats for King Air and 6 seats for Sikorsky) to achieve a recommended per seat hour rate. The average nautical miles flown per hour will be calculated for the Executive Fixed Wing aircraft and divided by the cost per seat hour to determine the recommended cost per mile.

On February 15, 2011, auditors requested a copy of the information sent to the Secretary of Transportation to comply with the new policy. The Department provided auditors with a memo dated March 1, 2011, (five months after the due date). The memo recommended increasing rates beginning July 1, 2011, from \$0.68 to \$0.82 per nautical mile for State business flights. The memo also recommended increasing the rate for personal/political use of the aircraft from \$8.16 to \$14.76 per nautical mile and increasing the mixed rate from \$1.02 to \$1.64 per nautical mile per seat.

In FY08 the Department reviewed the rates charged for use of the Executive King Air Aircraft. Beginning July 1, 2007, the business rate for State flights on the King Air Aircraft was raised from \$0.41 to \$0.68 per nautical mile. This increase was based on the State negotiated fare with a private airline for the same route, not on the actual cost of the service.

In FY08 the Department also increased the rate charged for personal and political use of the State aircraft. Effective September 1, 2007, the rate for personal/political use of the King Air Aircraft increased from \$6.00 to \$8.16 per nautical mile or 36 percent. Our FY10 analysis showed that the actual cost of operating the King Air Aircraft was \$20.83 per passenger mile.

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For the Year Ended June 30, 2010

	<p>The mixed rate was increased in FY08 from \$0.75 to \$1.02 per passenger mile or about 36 percent. Our FY10 analysis showed that the cost per passenger seat-mile based on a full capacity (9) was \$1.87. Total passenger hours for the Executive Sikorsky helicopters continued to decline in FY10. Passenger hours have gone from 90.3 hours in FY08 to 45.6 hours in FY09 to 33.5 hours in FY10.</p>
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COST PER PASSENGER MILE OF OPERATING THE BEECHCRAFT KING AIR AIRCRAFT					
Fiscal Years 2007– 2010					
	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Total</u>
Cost of Operating the Beechcraft King Air Aircraft					
Beechcraft N961LL	\$820,477	\$1,739,627	\$838,988	\$938,961	\$4,338,054
Beechcraft N971LL	\$791,707	\$981,405	\$831,097	\$1,232,729	\$3,836,938
Beechcraft N981LL	\$804,463	\$1,073,430	\$796,395	\$1,191,756	\$3,866,044
Beechcraft N991LL	<u>\$889,595</u>	<u>\$1,057,014</u>	<u>\$1,007,496</u>	<u>\$705,873</u>	<u>\$3,659,977</u>
Total costs	<u>\$3,306,242</u>	<u>\$4,851,475</u>	<u>\$3,473,976</u>	<u>\$4,069,319</u>	<u>\$15,701,012</u>
Cost Per Passenger Mile Calculation					
Total passenger miles	272,042	273,566	206,106	195,359	947,073
Cost per passenger mile	\$12.15	\$17.73	\$16.86	\$20.83	\$16.58
Cost per passenger seat-mile based on capacity of 9 seats	<u>\$1.35</u>	<u>\$1.97</u>	<u>\$1.87</u>	<u>\$2.31</u>	<u>\$1.84</u>
Average passengers	5.1	4.9	5.0	4.8	5.0
Cost per passenger seat-mile based on average passengers	<u>\$2.38</u>	<u>\$3.62</u>	<u>\$3.37</u>	<u>\$4.32</u>	<u>\$3.34</u>
Business Rate Per Seat-Mile					
Business rate per seat-mile	<u>\$0.41</u>	<u>\$0.68</u>	<u>\$0.68</u>	<u>\$0.68</u>	
Note: Totals may not add due to rounding.					
Source: OAG analysis of Department cost information and flight data.					

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COST PER PASSENGER HOUR OF OPERATING THE SIKORSKY HELICOPTERS					
Fiscal Years 2007– 2010					
	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>Total</u>
Cost of Operating the Sikorsky Helicopters					
Sikorsky N751LL	\$372,905	\$183,763	\$365,500	\$250,280	\$1,172,448
Sikorsky N761LL	<u>\$511,078</u>	<u>\$280,604</u>	<u>\$206,105</u>	<u>\$227,405</u>	<u>\$1,225,192</u>
Total costs	<u>\$883,982</u>	<u>\$464,368</u>	<u>\$571,605</u>	<u>\$477,685</u>	<u>\$2,397,640</u>
Cost Per Passenger Hour Calculation					
Total passenger hours	90.9	90.3	45.6	33.5	260.4
Cost per hour	\$9,724.78	\$5,142.50	\$12,530.62	\$14,245.07	\$9,209.30
Cost per seat-hour based on capacity of 6 seats	<u>\$1,620.80</u>	<u>\$857.08</u>	<u>\$2,088.44</u>	<u>\$2,374.18</u>	<u>\$1,534.88</u>
Average passengers	4.0	3.7	3.7	3.8	3.8
Cost per seat-hour based on average passengers	<u>\$2,431.19</u>	<u>\$1,389.86</u>	<u>\$3,408.33</u>	<u>\$3,748.70</u>	<u>\$2,427.26</u>
Rate Per Seat-Hour					
Rate per seat-hour	<u>\$84.00</u>	<u>\$84.00</u>	<u>\$84.00</u>	<u>\$84.00</u>	
Note: Totals may not add due to rounding.					
Source: OAG analysis of Department cost information and flight data.					

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Recommendation:	Flight Requests Made in Writing
Recommendation No.:	4

Synopsis of
Management Audit
Finding:

Flight requests from State agencies were not made in writing as required by statute. State statute specifies that “*All requests for air transportation shall be made in writing and shall be signed by the executive officer or employee of the office, department, or agency.*” (20 ILCS 2705/2705-225) Contrary to State statute, all flight requests were made by calling the Department. A written request form would document proper authorization of all flights.

We recommended that the Department should ensure that all requests be made in writing as required by statute or seek legislative change to alter the requirement.

Status:
Not Implemented

According to Department officials, the Division of Aeronautics is still waiting on legislative changes regarding this issue.

Flight requests are still not being made in writing and the requirement remains in law. As long as this requirement is contained in the State statutes and requests are not made in writing, this recommendation will continue to be repeated as not implemented.

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MANAGEMENT AUDIT FOLLOW-UP
For the Year Ended June 30, 2010

DISADVANTAGED BUSINESS ENTERPRISE PROGRAM

The Illinois Office of the Auditor General (OAG) conducted a management audit of the Illinois Department of Transportation's Disadvantaged Business Enterprise (DBE) program pursuant to Senate Resolution Number 102. The audit was released in June 2006 and contained 6 recommendations to the Department. Four of the recommendations in the original audit (#16, #17, #19, and #20) had been implemented prior to this follow-up. The remaining recommendations are listed below.

Summary of Recommendation Status As of June 30, 2010			
Recommendations	Implemented?		
	Yes	Partially	No
Certification Timeliness			√
Tracking and Decertifications			√
Total	0	0	2

Recommendation 18 - DBE Certification Timeliness

The Department should take the steps necessary to complete certifications within required timeframes. Furthermore, controls should be implemented so that officials can effectively monitor the timeliness of certifications and the certification analyst assigned.

Recommendation 21 - DBE Tracking and Decertifications

The Department should more closely track when No Change Affidavits and recertifications are due and decertify vendors that do not file the required applications and affidavits in a timely manner.

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MANAGEMENT AUDIT FOLLOW-UP
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Recommendation:	DBE Certification Timeliness
Recommendation No.:	18

Synopsis of
Management Audit
Finding:

The Department did not comply with federal timeliness requirements. We found that only 43 percent of DBE applications (21 of 49) were processed within the required 90-day federal timeframe. In addition to not complying with federal regulations, the untimely processing also impacts the effectiveness of the analyst’s review.

The Department took, on average, 131 days (from the date the Department received all required information from the applicant to the effective date of certification) to complete their review and certify DBE applicants. Five applications took over 250 days to process, with 2 applications taking over 400 days. This does not include the days spent by external auditors (on contract with the Department) reviewing an applicant’s personal net worth.

We asked Department officials how they track timeliness and analyst assignments. Department officials responded that they had a database and reports that could be used to track cases. According to Department officials, the Certification Analyst is responsible for moving the certification process forward, providing data for input into the database, and reporting to the section manager/unit manager.

From our testing results and the reports provided, it did not appear that the Department was adequately tracking certifications, renewals, or analyst assignments to determine if the time requirements were being met. The Certification Section Manager eventually completed some of the cases that took an inordinate amount of time; including the 2 cases that we tested that took more than 400 days to complete.

We recommended that the Department should take the steps necessary to complete certifications within required timeframes. Furthermore, controls should be implemented so that officials can effectively monitor the timeliness of certifications and the certification analyst assigned.

Status:
Not Implemented

The Department still needs to improve the timeliness of processing certifications. We reviewed 10 DBE certification files for firms that were certified for the first time during FY10.

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Of the 10 firms, 7 were not completed within the 90 day requirement. For these firms the time to complete the certification ranged from 101 days to 309 days.

According to responses received from the Department, they concur with the finding and acknowledged that this is an area that remains unresolved. The Bureau is working with the Bureau of Information Processing (BIP) to make refinements to better manage certification related data. However, staffing shortages continue to impact timeliness. In February 2010, a veteran analyst was promoted within the Certification Section and in August, another experienced certification analyst left. While one position was filled, there are still two certification analyst vacancies and the new analyst did not receive a caseload until late 2010. Timeliness issues have also been compounded by an increase in the number of cases received. In 2010, a total of 694 applications were received for processing (this does not include those that were already in various stages of processing). Currently, there are three certification analysts and they each have an average caseload of 70, with 50 cases yet to be assigned. Although the Department brought in a 60-day emergency hire and a 75-day hire to assist with processing No-Change Affidavits (NCAs) and Continued Eligibility Affidavits (CEAs), these individuals' contracts ended December 31, 2010.

Recommendation:	DBE Tracking and Decertifications
Recommendation No.:	21

Synopsis of
Management Audit
Finding:

Of the 50 certifications we tested, there were 3 vendors that did not file the required no-change affidavit or recertification application and information with the Department in a timely manner.

One certification had expired months prior to the applicant applying for recertification. This firm's certification expired in June 2005; however, the recertification application was not received by the Department until January 2006. The firm remained certified during the interim.

In 2 other cases the firm did not file the required no-change affidavit in a timely manner. In one case a no-change affidavit, which was due in January 2005, was not received by the Department until July 13, 2005. This firm remained a certified DBE despite filing a no-change

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For the Year Ended June 30, 2010

affidavit 6 months late. In the other case a no-change affidavit was due in September 2005. The Department sent the firm a notice to submit the no-change affidavit in July 2005. At the time of our testing in February 2006, the Department still had not received the no-change affidavit but the firm continued to be listed as a certified DBE.

According to the Department's responses to our testing, this firm should have been decertified.

We recommended that the Department should more closely track when no-change affidavits and recertifications are due and decertify vendors that do not file the required applications and affidavits in a timely manner.

Status:
Not Implemented

The Department's tracking of recertifications continues to be a problem. DBEs are required to recertify their eligibility every five years. We identified 24 firms that, as of August 17, 2010, were more than 90 days past their five-year anniversary date and had yet to be recertified. The number of days past due for these 24 firms varied from 108 days to 899 days past due. Of the 24 firms, 19 were more than six months past their five year anniversary date. We reviewed five files of the firms that were more than one year past their anniversary date but had yet to be recertified. In two of the five cases, the Department had moved to decertification. For the other three however, the Department simply had not completed the certification in a timely manner.

According to responses received from the Department, the Bureau continues to work with BIP (Bureau of Information Processing) on enhancements to the database which will provide for improved tracking of NCAs (No-Change Affidavits) and CEAs (Continued Eligibility Affidavits) due dates. Officials noted that there were extenuating circumstances surrounding the two firms that had proposed removals of eligibility for an extended period of time. A change in the Departments Hearing officer resulted in placing the hearing process on hold for one firm and the other was due to a change in the firm's NAICS (North American Industry Classification System) code in its home state, which was in conflict with the NAICS codes assigned to the firm by the Department.

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MANAGEMENT AUDIT FOLLOW-UP
For the Year Ended June 30, 2010

ILLINOIS DEPARTMENT OF TRANSPORTATION’S TRAFFIC SAFETY PROGRAMS

The Illinois Office of the Auditor General (OAG) conducted a management and program audit of the Illinois Department of Transportation’s Traffic Safety Programs pursuant to Legislative Audit Commission Resolution Number 129. The audit was released in March 2006 and contained a total of 11 recommendations to the Department. Follow-up conducted for these recommendations concluded that 3 of the 11 original recommendations had not been fully implemented (recommendations 2, 9, and 10). The remaining recommendations are listed below.

Summary of Recommendation Status As of June 30, 2010			
Recommendations	Implemented?		
	Yes	Partially	No
DTS Staffing and Organization		√	
Maximizing Federal Reimbursements		√	
Efficiency and Effectiveness Reviews		√	
Total	0	3	0

Recommendation 2 – Department of Traffic Safety (DTS) Staffing and Organization

The Department should:

- *clarify the lines of authority and responsibility in the organization and update the organizational charts and program descriptions; and*
- *determine what qualifications and educational experience are required for positions within DTS.*

Recommendation 9 – Maximizing Federal Reimbursements

The Department should maximize federal reimbursement by:

- *seeking reimbursement for all eligible staff from NHTSA; and*
- *capturing and billing for all allowable direct and indirect costs for eligible DTS personnel.*

Recommendation 10 – Efficiency and Effectiveness Reviews

The Department should begin a program of assessing the effectiveness and efficiency of Motor Carrier Safety Assistance programs. The Department should also conduct a review of the DTS to assess the efficiency of traffic safety operations.

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MANAGEMENT AUDIT FOLLOW-UP
For the Year Ended June 30, 2010

Recommendation:	DTS Staffing and Organization
Recommendation No.:	2

Synopsis of
Management Audit
Finding:

Changes that occurred within DTS led to several organizational issues. In some cases the lines of responsibility had become unclear and some functions were being performed by individuals in a manner that was inconsistent with their organizational placement and responsibilities. An April 2005 National Highway Traffic Safety Administration (NHTSA) management review also found that there were individuals with DTS responsibilities that did not appear on DTS's organizational chart or in the program descriptions. Project monitoring and claims reimbursement were fragmented among 4 Department organizational units.

Staff Qualifications

The Department laid off 15 individuals from the Safety Projects Section as part of its reorganization on July 1, 2004. Some staff hired to replace the laid off employees had limited educational backgrounds and experience related to the desired qualifications. Department documentation did not clearly show that new employees possessed the desired educational qualifications and/or the experience requirements listed on the Department's position descriptions.

Department position descriptions had "desired" qualifications that included "required" education and experience requirements. Given that the "required" requirements were under the "desired" heading, the descriptions did not clearly define what qualifications, if any, were required.

We recommended that the Department should:

- clarify the lines of authority and responsibility in the organization and update the organizational charts and program descriptions; and
- determine what qualifications and educational experience are required for positions within the DTS.

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MANAGEMENT AUDIT FOLLOW-UP
For the Year Ended June 30, 2010

Status:

Partially Implemented

In previous follow-up, we reported that the Department had reassigned staff and clarified the lines of authority for others that we questioned in the management audit. DTS also updated its organizational charts to reflect the location and duties of employees.

As part of our FY09 follow-up, the Department provided us with updated position descriptions for FY09. Although the Department provided position descriptions, these descriptions were last updated in 1996 and do not include required qualifications related to education and experience. According to DTS officials, this was to be completed by December 31, 2007. However, as of June 2009, this had not been accomplished. According to Department officials, no further updates or changes have been made during FY10. The status of this recommendation remains unchanged from the previous year.

Recommendation:	Maximizing Federal Reimbursements
Recommendation No.:	9

Synopsis of
Management Audit
Finding:

The Department was not maximizing its federal reimbursements. Unlike other states, the Department's DTS did not use fringe or indirect cost rates when claiming federal reimbursement. While DTS billed NHTSA for some costs incurred (such as retirement and social security), others such as healthcare and other indirect costs were not billed. If the Department billed NHTSA and the Federal Motor Carrier Safety Administration (FMCSA) using the 90.85 percent overhead rate it charged the Federal Highway Administration, the Department could have claimed an additional \$1,136,900 annually. The Department could have billed NHTSA an additional \$465,600 and FMCSA an additional \$671,300 annually.

We recommended that the Department should maximize federal reimbursement by:

- seeking reimbursement for all eligible staff from NHTSA; and
- capturing and billing for all allowable direct and indirect costs for eligible DTS personnel.

Status:

Partially Implemented

In previous follow-up, we reported that the Department had identified additional employees with salaries that were reimbursable by federal funds. However, there were other employees that the Department was not billing for including the Director of DTS.

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For the Year Ended June 30, 2010

The Department has not determined other costs related to employees that could be billed and is not charging all overhead costs to the safety programs. The Department responded that “instead of charging every dollar of overhead costs to safety programs, DTS has opted to program to grantees as much traffic safety funds as possible.” According to information provided by the Department the NHTSA rollover from federal fiscal 2010 was \$14.4 million. However, Department officials noted that this also includes some new federal funds. Department officials also provided a letter from NHTSA stating that Illinois was the top state in Region 5 for liquidation of expenditures at 62 percent. The status of this recommendation remains unchanged from the previous year.

Recommendation:	Efficiency and Effectiveness Reviews
Recommendation No.:	10

Synopsis of
Management Audit
Finding:

Although DTS had conducted reviews of initiatives conducted using NHTSA funds, the Department had not reviewed the operational efficiency of the Department’s traffic safety programs. In addition, no effectiveness or efficiency reviews had been conducted of the Motor Carrier Safety Assistance Programs (MCSAP).

We recommended that the Department should begin a program of assessing the effectiveness and efficiency of MCSAP. The Department should also conduct a review of DTS to assess the efficiency of traffic safety operations.

Status:
Partially Implemented

During previous audit follow-up, the Department provided auditors with an annual review conducted by FMCSA in which the Department’s MCSAP plan was reviewed. This review contained several findings related to the Department’s MCSAP program including: MCSAP rollover funds, untimely data reporting, not reviewing new entrant audits, untimely uploading of inspection reports, and high error rates in accident reporting.

Although the Department continues to perform reviews of initiatives conducted using NHTSA funds the Department has not reviewed the overall operational efficiency of the Department’s traffic safety programs. The status of this recommendation remains unchanged from the previous year.

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For the Year Ended June 30, 2010

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 Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Full Time Employees
 - Annual Cost Statistics by Major Object Classification
 - Emergency Purchases
 - Schedule of Illinois First Projects (Not Examined)
 - Memorandums of Understanding (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Schedule of Illinois First Projects, the Memorandums of Understanding and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

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DEPARTMENT OF TRANSPORTATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(expressed in thousands)
For the Year Ended June 30, 2010

Federal Agency/Program or Cluster	Federal CFDA #	Fund	Expenditures	Passed- through to subrecipients (Not Examined)
U.S. Department of Transportation:				
Airport Improvement	20.106	011	\$ 479	\$ -
American Recovery and Reinvestment Act (ARRA) Airport Improvement	20.106	011	95	-
Airport Improvement	20.106	095	55,707	18,868
ARRA Airport Improvement	20.106	095	17,270	6,490
ARRA Highway Planning and Construction	20.205	011	508,626	19,638
Highway Planning and Construction	20.205	011	1,102,008	115,356
National Motor Carrier Safety	20.218	011	7,522	-
Recreational Trails Program	20.219	011	1,148	-
Federal Transit - Capital Investment Grants	20.500	853	2,694	1,579
Federal Transit - Metropolitan Planning Grants	20.505	011	6,224	-
Federal Transit - Metropolitan Planning Grants	20.505	853	880	266
Formula Grants for Other Than Urbanized Areas	20.509	001	10,355	9,444
ARRA Formula Grants for Other Than Urbanized Areas	20.509	853	6,074	204
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	001	(241)	-
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	853	7,575	-
Job Access-Reverse Commute	20.516	853	846	437
New Freedom Program	20.521	853	443	231
Highway Safety Cluster:				
State and Community Highway Safety	20.600	011	10,556	10,252
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	011	5,448	2,726
Occupant Protection Incentive Grants	20.602	011	1,079	11
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605	011	(62)	-
Alcohol Open Container Requirements	20.607	011	14,682	-
Safety Belt Performance Grants	20.609	011	7,009	376
State Traffic Safety Information System Improvement Grants	20.610	011	611	147
Incentive Grant Program to Prohibit Racial Profiling	20.611	011	121	121
Incentive Grant Program to Increase Motorcyclist Safety	20.612	011	760	-
Child Safety and Child Booster Seats Incentive Grants	20.613	011	537	199
National Highway Traffic Safety Administration Discretionary Safety Grants	20.614	011	200	-
Total Highway Safety Cluster			<u>\$ 40,941</u>	<u>\$ 13,832</u>
U.S. Department of Transportation Total			<u>\$ 1,768,646</u>	<u>\$ 186,345</u>
U.S. Department of Homeland Security:				
Passed through programs from:				
Illinois Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	011	\$ 1,487	\$ -
Homeland Security Grant Program	97.067	011	908	-
U.S. Department of Homeland Security Total			<u>\$ 2,395</u>	<u>\$ -</u>
TOTAL			<u>\$ 1,771,041</u>	<u>\$ 186,345</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

1. Significant Accounting Policies

(a) Basis of Presentation

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the State of Illinois, Illinois Department of Transportation (Department), for the year ended June 30, 2010.

(b) Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the cash basis of accounting.

2. Description of Grant Programs

The following is a brief description of the grant programs included in the Schedule of Expenditures of Federal Awards:

Airport Improvement Program – CFDA # 20.106

The objective of this program is to assist sponsors, owners, or operators of public-use airports in the development of a nationwide system of airports adequate to meet the needs of civil aeronautics.

Highway Planning and Construction – CFDA # 20.205

The objective of this program is to assist State transportation agencies in planning and developing an integrated, interconnecting transportation system important to interstate commerce and travel by constructing and rehabilitating the National Highway System, including Interstate highways; for transportation improvements to most other public roads; and to provide aid in the repair of Federal-aid roads and streets following disasters. This program also provides transportation engineering services for planning, design, construction and rehabilitation of the highways and bridges providing access to federally owned lands. It also provides training, technology, development, engineering services, and products to other customers.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

National Motor Carrier Safety Program – CFDA # 20.218

The objective of this program is to reduce the number and severity of accidents and hazardous material incidents involving commercial motor vehicles by substantially increasing the level and effectiveness of enforcement activity and the likelihood that safety defects, driver deficiencies, and unsafe carrier practices will be detected and corrected.

Recreational Trails Program – CFDA # 20.219

The objective of this program is to provide funds to the States to develop and maintain recreational trails and trail-related facilities for both nonmotorized and motorized recreational trail uses.

Federal Transit - Capital Investment Grants – CFDA # 20.500

The objective of this program is to assist in financing the acquisition, construction, reconstruction, and improvement of facilities, rolling stock and equipment for use in public transportation service.

Federal Transit - Metropolitan Planning Grants – CFDA # 20.505

The objective of this program is to assist in development of transportation improvement programs, long-range transportation plans, and other technical studies in metropolitan areas.

Formula Grants for Other Than Urbanized Areas – CFDA # 20.509

The objective of this program is to improve, initiate, or continue public transportation service in nonurbanized areas (rural and small areas under 50,000 population) and to provide technical assistance for rural transportation providers.

Capital Assistance Program for Elderly Persons and Persons with Disabilities – CFDA # 20.513

The objective of this program is to provide financial assistance in meeting the transportation needs of elderly persons and persons with disabilities where public transportation services are unavailable, insufficient or inappropriate. The Section 5310 program is also designed to supplement Federal Transit Administration's other capital assistance programs by funding transportation projects for elderly persons and persons with disabilities in all areas - urbanized, small urban, and rural.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Job Access Reverse Commute – CFDA # 20.516

The objective of this program is to provide grants to local governments, nonprofit organizations, and designated recipients of Federal transit funding to develop transportation services to connect welfare recipients and low-income persons to employment and support services.

New Freedom Program – CFDA # 20.521

The objective of this program is to provide grants to recipients for new public transportation services and public transportation alternatives beyond those required by the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 *et. seq.*) that assists individuals with disabilities with transportation, including transportation to and from jobs and employment support services.

State and Community Highway Safety – CFDA # 20.600

The objective of this program is to provide a coordinated national highway safety program to reduce traffic crashes, deaths, injuries, and property damage.

Alcohol Impaired Driving Countermeasures Incentive Grants I – CFDA # 20.601

The objective of this program is to encourage States to adopt effective programs to reduce crashes resulting from persons driving while under the influence of alcohol.

Occupant Protection Incentive Grants – CFDA # 20.602

The objective of this program is to encourage States to adopt effective programs to reduce highway deaths and injuries resulting from individuals riding unrestrained or improperly restrained in motor vehicles.

Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons – CFDA # 20.605

The objective of this program is to encourage States to establish a 0.08 percent blood alcohol concentration as the legal limit for drunk driving.

Alcohol Open Container Requirements – CFDA # 20.607

The objective of this program is to encourage States to enact and enforce an alcohol open container law.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Safety Belt Performance Grants – CFDA # 20.609

The objective of this program is to increase safety belt use by encouraging States to enact and enforce primary safety belt laws.

State Traffic Safety Information System Improvement Grants – CFDA # 20.610

The objective of this program is to encourage States to adopt and implement effective programs to improve the timeliness, accuracy, completeness, uniformity, integration and accessibility of State data; to evaluate the effectiveness of efforts to make such improvements; to link these State data systems with national data systems and data systems of other States to enhance the ability to observe and analyze national trends in crash occurrences, rates, outcomes and circumstances.

Incentive Grant Program to Prohibit Racial Profiling – CFDA # 20.611

The objective of this program is to encourage States to enact and enforce laws that prohibit the use of racial profiling in the enforcement of traffic laws on Federal-aid highways, and to maintain and allow public inspection of statistics on motor vehicle stops.

Incentive Grant Program to Increase Motorcycle Safety – CFDA # 20.612

The objective of this program is to encourage States to adopt and implement effective programs to reduce the number of single and multi-vehicle crashes involving motorcyclists.

Child Safety and Child Booster Seats Incentive Grants – CFDA # 20.613

The objective of this program is to encourage States to enact and enforce a child restraint law that requires children up to 65 pounds and under 8 years of age to be properly restrained in a child restraint, unless they are 4'9" tall.

Discretionary Safety Grants – CFDA # 20.614

The objective of this program is to conduct research on all phases of highway safety and traffic conditions, including accident causation, highway or driver characteristics, communications, and emergency care; conduct ongoing research into driver behavior and its effect on traffic safety; conduct research on, launch initiatives to counter, and conduct demonstration projects on fatigued driving by drivers of motor vehicles and distracted driving in such vehicles, including the effect of electronic devices and other factors; conduct training or education programs in cooperation with other federal departments and agencies, States, private sector persons, highway safety and law enforcement personnel; conduct

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

research on, and evaluate the effectiveness of, traffic safety countermeasures, including seat belts and impaired driving initiatives; conduct research on, evaluate, and develop best practices related to driver education programs (including driver education curricula, instructor training and certification, program administration and delivery mechanisms) and make recommendations for harmonizing driver education and multistage graduated licensing systems; conduct research, training, and education programs related to older drivers; conduct demonstration projects and conduct research, training, and programs relating to motorcycle safety, including impaired operating and conduct safety research into drugs and driving behavior.

Disaster Grants – Public Assistance (Presidentially Declared) – CFDA # 97.036

The objective of this program is to assist State and local governments in recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures, and the repair, restoration, reconstruction, or replacement of public facilities or infrastructure damaged or destroyed.

Homeland Security Grant Program – CFDA # 97.067

The objective of this program is to enhance the ability of the State, local, and tribal governments to prepare, prevent, respond to, and recover from terrorist attacks and other disasters.

3. Pass-Through and Subrecipient Awards

The Department provided amounts to subrecipients as presented on the accompanying Schedule of Expenditures of Federal Awards.

4. Noncash Awards

The Department did not receive any non-cash awards.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2010

	Appropriations (Net of Transfers)		Expenditures through		Approximate Lapse Period Expenditures through		Approximate Total Expenditures 14 Months Ended		Balance Reappropriated		Approximate Balance Lapsed	
	New	Reappropriated	Total	June 30, 2010	August 31, 2010	August 31, 2010	August 31, 2010	August 31, 2010	July 1, 2010	August 31, 2010	August 31, 2010	
Appropriated Funds												
General Revenue (001)												
Operations	\$ 5,041,600	\$ -	\$ 5,041,600	\$ 2,986,483	\$ 31,125	\$ 3,017,608	\$ -	\$ 2,023,992				
Awards and Grants	28,100,000	-	28,100,000	25,149,217	1,053,658	26,202,875	-	1,897,125				
Governor's Discretionary Funds	44,900,000	-	44,900,000	31,300,000	13,598,561	44,898,561	-	1,439				
Total General Revenue (001)	\$ 78,041,600	\$ -	\$ 78,041,600	\$ 59,435,700	\$ 14,683,344	\$ 74,119,044	\$ -	\$ 3,922,556				
Road Fund (011):												
Central Administration and Planning:												
Central Administration and Planning	\$ 45,120,300	\$ -	\$ 45,120,300	\$ 37,107,356	\$ 2,041,252	\$ 39,148,608	\$ -	\$ 5,971,692				
Planning, Research and Development	350,000	2,779,550	3,129,550	917,936	-	917,936	-	2,211,614				
Hazardous Materials Abatement	250,000	902,721	1,152,721	648,991	-	648,991	-	503,730				
Metro Planning - Federal/Local	38,000,000	63,266,123	101,266,123	32,560,000	-	32,560,000	-	68,706,123				
Metro Planning - State Share	1,000,000	9,003,843	10,003,843	2,408,307	-	2,408,307	-	7,595,536				
SAFETEA-LU - Federal Reimb.	1,750,000	-	1,750,000	1,478,510	4,501	1,483,011	-	266,989				
IDOT ITS Priority Program - Federal Reimb.	2,000,000	21,363,476	23,363,476	3,056,513	-	3,056,513	-	20,306,963				
IDOT ITS Priority Program - State	3,150,000	16,357,286	19,507,286	2,356,175	-	2,356,175	-	17,151,111				
Railroad Crossing Safety Monitoring - ICC	180,000	-	180,000	96,098	32,109	128,207	-	51,794				
ARRA/Other Capital	5,016,100	-	5,016,100	94,023	-	94,023	-	4,922,077				
Information Processing	31,689,400	-	31,689,400	25,300,013	4,600,030	29,900,043	-	1,789,357				
Central Administration Tort Claims	540,300	-	540,300	383,813	5,792	389,605	-	150,695				
Claims For Civil Lawsuits	250,000	-	250,000	-	-	-	-	250,000				
Enhance, Congest and Air Quality Projects	7,000,000	27,827,898	34,827,898	3,008,920	-	3,008,920	-	31,818,978				
Auto Liability Claims	2,500,000	-	2,500,000	2,500,000	-	2,500,000	-	-				
Total Central Administration and Planning	\$ 138,796,100	\$ 141,500,897	\$ 280,296,997	\$ 111,916,655	\$ 6,683,684	\$ 118,600,339	\$ 153,216,132	\$ 8,480,527				
Division of Highways:												
Central Division of Highways	\$ 49,859,900	\$ 336,336	\$ 50,196,236	\$ 42,321,652	\$ 1,927,025	\$ 44,248,677	\$ -	\$ 5,947,559				
Motorist Damage to State Vehicles and Equipment	900,000	386,252	1,286,252	661,049	-	661,049	-	625,203				
State Radio Communications (STARCOM)	1,000,000	472,837	1,472,837	213,831	-	213,831	-	1,259,006				
Technology Transfer Center	100,000	79,669	179,669	110,100	-	110,100	-	69,569				
Homeland Security	3,000,000	2,712,400	5,712,400	1,442,882	-	1,442,882	-	4,269,518				
Day Labor	9,826,000	-	9,826,000	7,827,251	1,234,827	9,062,078	-	763,922				
District 1	210,384,370	-	210,384,370	166,081,967	15,012,826	181,094,793	-	29,289,577				
District 2	65,664,130	-	65,664,130	51,653,299	3,770,051	55,423,350	-	10,240,780				
District 3	54,504,211	-	54,504,211	47,874,301	3,391,733	51,266,034	-	3,238,177				
District 4	53,618,510	-	53,618,510	46,508,165	3,767,761	50,275,926	-	3,342,584				
District 5	43,394,278	-	43,394,278	36,620,800	2,538,717	39,159,517	-	4,234,761				
District 6	53,683,832	-	53,683,832	45,996,754	3,393,815	49,390,569	-	4,293,263				
District 7	43,439,106	-	43,439,106	38,198,966	41,353,405	3,154,439	-	2,085,701				
District 8	68,862,409	-	68,862,409	59,915,916	5,227,757	65,143,673	-	3,718,736				
District 9	38,775,686	-	38,775,686	33,490,578	2,706,804	36,197,382	-	2,578,304				
County Engineers Compensation Program	3,081,100	-	3,081,100	3,081,100	-	3,081,100	-	-				
Maintenance Agreements	13,000,000	23,927,716	36,927,716	12,091,172	-	12,091,172	-	24,836,544				
Land and Buildings	5,400,000	24,124,691	29,524,691	6,907,924	-	6,907,924	-	22,616,767				
Hazardous Materials	1,158,600	7,513,436	8,672,036	576,097	-	576,097	-	8,095,939				
Maintenance, Traffic and Physical Research Purposes	43,279,100	18,576,517	61,855,617	39,277,110	2,216,099	41,493,209	-	734,494				
Motorist Damage to Highway Structures	5,500,000	3,969,273	9,469,273	6,238,964	-	6,238,964	-	3,230,309				
Central Division of Highways Refunds	135,000	-	135,000	119,412	128	119,540	-	15,460				
Total Division of Highways	\$ 768,566,232	\$ 82,099,127	\$ 850,665,359	\$ 647,209,290	\$ 48,341,982	\$ 695,551,272	\$ 84,630,769	\$ 70,483,318				

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2010

P.A. 96-0042
P.A. 96-0046
P.A. 96-0035
P.A. 96-0039

	Appropriations (Net of Transfers)		Expenditures through		Approximate Lapse Period Expenditures through		Approximate Total Expenditures 14 Months Ended		Balance Reappropriated		Approximate Balance Lapsed	
	New	Reappropriated	June 30, 2010	August 31, 2010	June 30, 2010	August 31, 2010	August 31, 2010	August 31, 2010	July 1, 2010	August 31, 2010	July 1, 2010	August 31, 2010
Construction:												
Township Bridge	\$ 15,000,000	\$ 14,147,987	\$ 29,147,987	\$ 12,332,865	\$ -	\$ -	\$ 12,332,865	\$ -	\$ 16,815,122	\$ -	\$ -	
Appointement Consultation W/ County Superintendents	35,814,300	-	35,814,300	35,814,300	-	-	35,814,300	-	-	-	-	
Highway Construction - Consultant and Preliminary Eng.	-	18,208,394	18,208,394	7,697,317	-	-	7,697,317	-	10,511,077	-	-	
Highway Construction & Refunds - State Share	95,000,000	918,370,821	1,013,370,821	359,971,297	-	-	359,971,297	-	653,399,524	-	-	
Highway Construction & Refunds - Local Projects	502,735,725	994,494,576	1,497,230,301	414,679,525	-	-	414,679,525	-	1,082,550,776	-	-	
Highway Construction-Federal	24,833,000	279,886,660	304,719,660	44,972,347	-	-	44,972,347	-	258,463,301	-	1,284,012	
Highway Construction-State Share	-	338,692,248	338,692,248	137,961,108	-	-	137,961,108	-	200,030,682	-	700,458	
ARRA Highways	-	1,226,470,316	1,226,470,316	514,056,669	-	-	514,056,669	-	712,413,647	-	-	
Total Construction	\$ 673,383,025	\$ 3,790,271,002	\$ 4,463,654,027	\$ 1,527,485,428	\$ -	\$ -	\$ 1,527,485,428	\$ -	\$ 2,934,184,129	\$ -	\$ 1,984,470	
Division of Traffic Safety:												
Traffic Safety	\$ 10,789,000	\$ -	\$ 10,789,000	\$ 8,870,992	\$ 348,666	\$ -	\$ 9,219,658	\$ -	\$ 11,481,944	\$ -	\$ 1,569,342	
Primary Seatbelt Enforcement Incentive Grant	7,100,000	11,210,099	18,310,099	6,828,155	-	-	6,828,155	-	-	-	-	
Traffic Safety Implementation Program	3,059,000	-	3,059,000	1,672,039	4,511	-	1,676,550	-	-	-	1,382,450	
Commercial Motor Vehicle Safety	5,801,600	-	5,801,600	3,701,941	129,949	-	3,831,890	-	-	-	1,969,710	
Impaired Driving Incentive Program	872,400	-	872,400	69,515	23,661	-	93,176	-	-	-	779,224	
Alcohol Traffic Safety Program (410)	1,408,200	-	1,408,200	941,987	172,867	-	1,114,854	-	-	-	293,346	
Department of Natural Resources - Alcohol Traffic Safety (410)	423,200	-	423,200	43,640	126,608	-	170,248	-	-	-	252,952	
Secretary of State	485,111	-	485,111	307,368	60,875	-	368,243	-	-	-	116,868	
Secretary of State - Impaired Driving Incentive Program	150,000	-	150,000	-	-	-	-	-	-	-	150,000	
Secretary of State - Alcohol Traffic Safety (410)	471,076	-	471,076	26,979	63,882	-	90,861	-	-	-	380,215	
Department of Public Health	108,700	-	108,700	46,200	62,500	-	108,700	-	-	-	-	
Department of Public Health - Impaired Driving Incentive Program	150,000	-	150,000	114,196	31,991	-	146,187	-	-	-	3,813	
Department of State Police	4,909,400	-	4,909,400	3,262,574	312,045	-	3,574,619	-	-	-	1,334,781	
Department of State Police - Commercial Motor Vehicle	12,138,600	-	12,138,600	6,577,752	660,617	-	7,238,369	-	-	-	4,900,231	
Department of State Police - Impaired Driving Incentive	523,000	-	523,000	57,982	68,931	-	126,913	-	-	-	396,087	
Department of State Police - Alcohol Traffic Safety (410)	1,667,000	-	1,667,000	1,378,550	62,475	-	1,441,025	-	-	-	225,975	
Illinois Local Law Enforcement Standards Training Board	50,000	-	50,000	27,098	13,670	-	40,768	-	-	-	9,232	
Illinois Local Law Enforcement Standards Training BD (410)	200,000	-	200,000	129,855	25,246	-	155,101	-	-	-	44,899	
Administrative Office of Illinois Courts (410)	37,000	-	37,000	12,063	8,599	-	20,662	-	-	-	16,338	
Highway Safety Programs - Local Government Projects	9,800,000	8,656,959	18,456,959	9,139,880	-	-	9,139,880	-	-	-	9,317,079	
Impaired Driving Incentive Program - Local Government Projects	3,000,000	4,223,402	7,223,402	1,299,508	-	-	1,299,508	-	-	-	5,923,894	
Alcohol Safety Programs (410)	5,500,000	7,833,161	13,333,161	2,784,414	-	-	2,784,414	-	-	-	10,548,747	
Traffic Safety (Refunds)	8,800	-	8,800	2,375	-	-	2,375	-	-	-	6,425	
Total Division of Traffic Safety	\$ 68,652,087	\$ 31,923,621	\$ 100,575,708	\$ 47,295,063	\$ 2,177,093	\$ -	\$ 49,472,156	\$ -	\$ 11,481,944	\$ -	\$ 39,621,608	
Division of Aeronautics:												
Division of Aeronautics	\$ 11,939,200	\$ -	\$ 11,939,200	\$ 9,551,341	\$ 263,186	\$ -	\$ 9,814,527	\$ -	\$ -	\$ -	\$ 2,124,673	
Total Division of Aeronautics	\$ 11,939,200	\$ -	\$ 11,939,200	\$ 9,551,341	\$ 263,186	\$ -	\$ 9,814,527	\$ -	\$ -	\$ -	\$ 2,124,673	
Division of Public Transportation												
Division of Public Transportation	\$ 3,891,000	\$ -	\$ 3,891,000	\$ 3,491,295	\$ 187,493	\$ -	\$ 3,678,788	\$ -	\$ -	\$ -	\$ 212,212	
Intercity Rail Passenger Service	475,000	-	475,000	-	-	-	-	-	-	-	475,000	
Chicago Region Environ. & Trans Efficiency	21,900,000	73,367,039	95,267,039	20,562,803	-	-	20,562,803	-	74,704,236	-	-	
ARRA Mass Transportation	-	300,000,000	300,000,000	-	-	-	-	-	300,000,000	-	-	
ARRA Rail	-	291,000,000	291,000,000	-	-	-	-	-	291,000,000	-	-	
Total Division of Public Transportation	\$ 26,266,000	\$ 644,367,039	\$ 690,633,039	\$ 24,054,098	\$ 187,493	\$ -	\$ 24,241,591	\$ -	\$ 665,704,236	\$ -	\$ 687,212	
Total Road Fund (011)	\$ 1,687,602,644	\$ 4,710,161,686	\$ 6,397,764,330	\$ 2,367,511,875	\$ 57,653,438	\$ -	\$ 2,425,165,313	\$ -	\$ 3,849,217,210	\$ -	\$ 123,381,808	

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2010

	Appropriations (Net of Transfers)		Expenditures through		Approximate Lapse Period Expenditures through		Approximate Total Expenditures 14 Months Ended August 31, 2010	Balance Reappropriated July 1, 2010	Approximate Balance Lapsed August 31, 2010
	New	Reappropriated	June 30, 2010	August 31, 2010	August 31, 2010	August 31, 2010			
P.A. 96-0042									
P.A. 96-0046									
P.A. 96-0035									
P.A. 96-0039									
Motor Fuel Tax Fund (012):	\$ 11,990,000	\$ -	\$ 9,905,656	\$ 366,798	\$ 10,272,454	\$ -	\$ 1,717,546		
Motor Fuel Tax Fund (413)	218,100,000	-	186,701,242	15,973,397	202,674,639	-	15,425,361		
Motor Fuel Tax Fund (414)	305,950,000	-	261,840,359	22,427,699	284,268,058	-	21,681,942		
Motor Fuel Tax Fund (415)	98,950,000	-	84,738,153	7,249,851	91,988,004	-	6,961,996		
Total Motor Fuel Tax Funds	\$ 634,990,000	\$ -	\$ 543,185,410	\$ 46,017,745	\$ 589,203,155	\$ -	\$ 45,786,845		
Grade Crossing Protection Fund (019)	\$ 39,000,000	\$ 63,290,388	\$ 25,493,340	\$ -	\$ 25,493,340	\$ 75,547,048	\$ 1,250,000		
Aeronautics Fund (046):									
Commodities	\$ 299,500	\$ -	\$ 225,031	\$ 1,016	\$ 226,047	\$ -	\$ 73,453		
Refunds	500	-	10	10	20	-	480		
Total Aeronautics Fund (046):	\$ 300,000	\$ -	\$ 225,041	\$ 1,026	\$ 226,067	\$ -	\$ 73,933		
Federal/Local Airport Fund (095)									
Division of Aeronautics	\$ 137,000,000	\$ 400,383,389	\$ 537,383,389	\$ -	\$ 57,652,584	\$ 479,730,805	\$ -		
Grants for Air Navigation Facilities	\$ 137,000,000	\$ 400,383,389	\$ 537,383,389	\$ -	\$ 57,652,584	\$ 479,730,805	\$ -		
Total Division of Aeronautics	\$ 274,000,000	\$ 800,766,778	\$ 1,074,766,778	\$ -	\$ 115,305,168	\$ 959,461,610	\$ -		
American Recovery and Reinvestment Act									
American Recovery/Reinvestment Act-Aeronautics	\$ -	\$ 150,000,000	\$ 16,714,082	\$ -	\$ 16,714,082	\$ 133,285,918	\$ -		
Total American Recovery and Reinvestment Act	\$ -	\$ 150,000,000	\$ 16,714,082	\$ -	\$ 16,714,082	\$ 133,285,918	\$ -		
Total Federal/Local Airport Fund (095)	\$ 137,000,000	\$ 550,383,389	\$ 687,383,389	\$ -	\$ 74,366,666	\$ 613,016,723	\$ -		
DOT Special Projects Fund (174)									
Central Administration and Planning	\$ -	\$ 12,000	\$ 9,090	\$ -	\$ 9,090	\$ -	\$ 2,910		
Non-appropriated OSA - Transportation conference	\$ -	\$ 12,000	\$ 9,090	\$ -	\$ 9,090	\$ -	\$ 2,910		
Total Central Administration and Planning	\$ -	\$ 24,000	\$ 18,180	\$ -	\$ 18,180	\$ -	\$ 5,820		
Construction									
Non-appropriated OSA - DCEO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total DOT Special Projects Fund (174)	\$ -	\$ 24,000	\$ 18,180	\$ -	\$ 18,180	\$ -	\$ 5,820		
Intercity Passenger Rail Fund (233)	\$ 750,000	\$ -	\$ 750,000	\$ 649,367	\$ 649,367	\$ -	\$ 100,633		
State Rail Freight Loan Repayment Fund (265)	\$ 2,700,000	\$ 14,913,418	\$ 17,613,418	\$ -	\$ 863,584	\$ 16,749,834	\$ -		
Air Transportation Revolving Fund (309)	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 118,574	\$ 585,666	\$ -	\$ 414,334		
Tax Recovery Fund (310)	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 289,471	\$ -	\$ 10,529		
Federal High Speed Rail Trust Fund (433)									
Public Transportation	\$ 200,000,000	\$ 10,000,000	\$ 210,000,000	\$ -	\$ -	\$ 210,000,000	\$ -		
Federal High Speed Rail	\$ 200,000,000	\$ 10,000,000	\$ 210,000,000	\$ -	\$ -	\$ 210,000,000	\$ -		
Total Public Transportation	\$ 400,000,000	\$ 20,000,000	\$ 420,000,000	\$ -	\$ -	\$ 420,000,000	\$ -		

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2010

	Appropriations (Net of Transfers)		Expenditures through		Approximate Lapse Period Expenditures through		Approximate Total Expenditures 14 Months Ended August 31, 2010	Balance Reappropriated July 1, 2010	Approximate Balance Lapsed August 31, 2010
	New	Reappropriated	June 30, 2010	August 31, 2010	August 31, 2010	August 31, 2010			
P.A. 96-0042									
P.A. 96-0046									
P.A. 96-0035									
P.A. 96-0039									
American Recovery and Reinvestment Act									
American Recovery and Reinvestment Act - Rail									
Total American Recovery and Reinvestment Act	\$ 800,000,000	\$ 500,000,000	\$ 1,300,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000,000	\$ -
	\$ 800,000,000	\$ 500,000,000	\$ 1,300,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000,000	\$ -
Total Federal High Speed Rail Trust Fund (433)	\$ 1,000,000,000	\$ 510,000,000	\$ 1,510,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,510,000,000	\$ -
Bond Series "A" Fund (553)	\$ 1,410,000,000	\$ 557,034,392	\$ 1,967,034,392	\$ 378,972,951	\$ -	\$ -	\$ 378,972,951	\$ 1,488,061,441	\$ 100,000,000
Bond Series "B" Fund (554)									
Division of Aeronautics:									
Grants For Air Navigation Facilities	\$ 20,000,000	\$ 15,978,604	\$ 35,978,604	\$ 2,451,327	\$ -	\$ -	\$ 2,451,327	\$ 33,527,277	\$ -
Chicago Region Environmental & Trans Efficiency	300,000,000	-	300,000,000	-	-	-	-	300,000,000	-
Third Chicago Area Airport	110,500,000	11,646,214	122,146,214	7,282,201	-	-	7,282,201	114,864,013	-
Total Division of Aeronautics	\$ 430,500,000	\$ 27,624,818	\$ 458,124,818	\$ 9,733,528	\$ -	\$ -	\$ 9,733,528	\$ 448,391,290	\$ -
Public Transportation:									
Public Transportation Grants FY 2010	\$ 2,000,000,000	-	\$ 2,000,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000,000	\$ -
Public Transportation Grants FY 2009	-	1,000,000,000	1,000,000,000	-	-	-	-	1,000,000,000	-
Public Transportation Grants - Prior to FY 2007	-	96,626,515	96,626,515	12,375,375	-	-	12,375,375	84,251,140	-
Rail Freight Services Assistance	550,000,000	28,584,988	578,584,988	1,611,067	-	-	1,611,067	576,973,921	-
Total Public Transportation	\$ 2,550,000,000	\$ 1,125,211,503	\$ 3,675,211,503	\$ 13,986,442	\$ -	\$ -	\$ 13,986,442	\$ 3,661,225,061	\$ -
Total Bond Series "B" Fund (554)	\$ 2,980,500,000	\$ 1,152,836,321	\$ 4,133,336,321	\$ 23,719,970	\$ -	\$ -	\$ 23,719,970	\$ 4,109,616,351	\$ -
Bond Series "D" Fund (695)									
Grants	\$ 500,000,000	-	\$ 500,000,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000,000	\$ -
Construction	3,053,742,998	-	3,053,742,998	35,859,374	-	-	35,859,374	3,017,883,624	-
Total Bond Series "D" Fund (695)	\$ 3,553,742,998	\$ -	\$ 3,553,742,998	\$ 35,859,374	\$ -	\$ -	\$ 35,859,374	\$ 3,517,883,624	\$ -
Downstate Transit Improvement Fund (559)	\$ 35,000,000	\$ -	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ 17,482,250	\$ 17,517,750
Transportation Safety Highway Hireback Fund (589)	\$ 450,000	\$ -	\$ 450,000	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 250,000
Public Transportation Fund (627)	\$ 417,300,000	\$ -	\$ 417,300,000	\$ 403,423,614	\$ 914,732	\$ -	\$ 404,338,346	\$ -	\$ 12,961,654
Downstate Public Transportation Fund (648)	\$ 155,926,400	\$ -	\$ 155,926,400	\$ 132,106,017	\$ 5,763,770	\$ -	\$ 137,869,787	\$ -	\$ 18,056,613
Budget Relief Fund (678)	\$ 37,318,100	\$ -	\$ 37,318,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,318,100
Federal Mass Transit Fund (853)									
Public Transportation Transit Studies - Federal Reimb.	\$ 926,200	\$ 2,946,939	\$ 3,873,139	\$ 876,425	\$ -	\$ -	\$ 876,425	\$ 2,996,714	\$ -
Federal Share of Capital & Operating Grants	16,000,000	37,166,326	53,166,326	20,815,293	-	-	20,815,293	32,351,033	-
Total Public Transportation	\$ 16,926,200	\$ 40,113,265	\$ 57,039,465	\$ 21,691,718	\$ -	\$ -	\$ 21,691,718	\$ 35,347,747	\$ -
American Recovery and Reinvestment Act									
American Recovery/Reinvestment Act-Mass Transportation	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 6,073,705	\$ -	\$ -	\$ 6,073,705	\$ 33,926,295	\$ -
Total American Recovery and Reinvestment Act	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 6,073,705	\$ -	\$ -	\$ 6,073,705	\$ 33,926,295	\$ -
Total Federal Mass Transit (853)	\$ 16,926,200	\$ 80,113,265	\$ 97,039,465	\$ 27,765,423	\$ -	\$ -	\$ 27,765,423	\$ 69,274,042	\$ -

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2010

P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039	Appropriations (Net of Transfers)		Expenditures through June 30, 2010	Approximate Lapse Period Expenditures through August 31, 2010	Approximate Total Expenditures 14 Months Ended August 31, 2010	Balance Reappropriated July 1, 2010	Approximate Balance Lapsed August 31, 2010
	New	Reappropriated					
Cycle Rider Safety Fund (863) Division of Traffic Safety: Operations - Group Insurance Grants - Training	\$ 415,400 4,000,000	\$ - 4,656,421	\$ 415,400 8,656,421	\$ 351,060 3,462,912	\$ 4,581 3,462,912	\$ 355,641 5,193,509	\$ 59,759 -
Total Cycle Rider Safety Fund (863)	\$ 4,415,400	\$ 4,656,421	\$ 9,071,821	\$ 3,813,972	\$ 4,581	\$ 5,193,509	\$ 59,759
State Construction Fund (902) Hwy Construction - Consultant & Preliminary Engineering State Construction	\$ - 930,000,000	\$ 12,301,707 747,394,883	\$ 12,301,707 1,677,394,883	\$ 5,184,943 726,795,532	\$ - -	\$ 5,184,943 950,599,351	\$ - -
Total State Construction Fund (902)	\$ 930,000,000	\$ 759,696,590	\$ 1,689,696,590	\$ 731,980,475	\$ -	\$ 957,716,115	\$ -
Rail Freight Loan Repayment Fund (936)	\$ 1,045,000	\$ 3,941,055	\$ 4,986,055	\$ 168,034	\$ -	\$ 4,818,021	\$ -
Total Appropriations (All Funds)	\$ 13,124,308,342	\$ 8,407,038,925	\$ 21,531,347,267	\$ 4,809,857,099	\$ 125,806,577	\$ 16,234,576,168	\$ 361,107,424

Note 1: Appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

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

Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Two Years Ended June 30, 2010

	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039	P.A. 95-0732 P.A. 95-0734 P.A. 95-1017 P.A. 96-0004
Expenditures:	<u>FY 2010</u>	<u>FY 2009</u>
Division of Highways and General Administration:		
Operations:		
Personal Services	\$ 329,991,461	\$ 322,284,815
Extra Help	28,142,295	26,413,138
State Contribution to State Employees' Retirement System	101,975,164	73,620,513
Contribution to Social Security	26,704,126	25,914,583
Group Insurance	-	1,425,794
Contractual Services	75,843,901	74,117,657
Travel	1,324,496	1,291,256
Commodities	42,146,469	55,858,749
Printing	364,964	317,485
Cars and Trucks	18,442,672	28,093,548
Equipment	9,474,402	3,465,423
Electronic Data Processing	12,916,789	6,686,614
Telecommunications	6,671,400	6,507,091
Operation of Auto Equipment	37,695,917	34,565,432
Central Admin/Tort Claims PA 80-1078	389,606	447,348
Shared Services Center	-	6,856,752
Division of Highways - Refunds	119,540	11,016
	<u>\$ 692,203,202</u>	<u>\$ 667,877,214</u>
Highway Construction:		
General Revenue	\$ 74,119,044	\$ -
Road Fund - Total Construction	1,013,428,759	956,655,004
DOT Special Projects Fund	-	56,482
Bond Series "A"	378,972,951	3,303,595
Bond Series "D"	35,859,374	-
State Construction	731,980,475	946,387,468
American Recovery and Reinvestment Act - Highways	514,056,669	48,529,685
	<u>\$ 2,748,417,272</u>	<u>\$ 1,954,932,234</u>
Special Purposes:		
Asbestos Abatement	\$ 648,991	\$ 190,628
Planning, Research and Development	917,936	332,349
Metro Planning - Federal/Local	32,560,000	32,850,550
Metro Planning - State Share	2,408,307	1,259,197
TEA-21 - Federal Reimbursement	1,483,011	1,352,680
IDOT ITS Priority Program - Federal Reimb.	3,056,513	3,055,776
IDOT ITS Priority Program - State	2,356,175	1,632,703
Railroad Crossing Safety Monitoring - ICC	128,207	101,455
Motorist Damage to State Vehicles and Equipment	661,049	688,990
State Radio Communications (STARCOM)	213,831	1,680,206
Technology Transfer Center	110,100	69,499
Transportation Safety Highway Hire-Back	200,000	275,000
Homeland Security	1,442,882	712,599
Enhance, Congest and Air Quality Projects	3,008,920	4,488,175
Auto Liability Claims	2,500,000	1,734,411
County Engineers Compensation Program	3,081,100	2,836,800
Maintenance Agreements	12,091,172	15,244,945
Comprehensive Regional Planning	-	4,850,000
Motor Fuel Tax Distributions Funds	589,203,155	589,074,501
Land and Buildings	6,907,924	5,139,385
Hazardous Materials	576,097	1,821,285
Maintenance, Traffic and Physical Research Purposes	41,493,209	38,370,576
Motorist Damage to Highway Structures	6,238,964	6,166,570
Grade Crossing Protection	25,493,340	24,053,250
ARRA/Other Capital	94,023	-
	<u>\$ 736,874,906</u>	<u>\$ 737,981,530</u>
Total Expenditures - Division of Highways and General Administration	\$ 4,177,495,380	\$ 3,360,790,978
Reappropriated Balances	9,211,239,258	5,404,696,555
Lapsed Balances	232,160,626	131,367,852
Total Appropriations (Net After Transfers)	<u>\$ 13,620,895,264</u>	<u>\$ 8,896,855,385</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Two Years Ended June 30, 2010

	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039	P.A. 95-0732 P.A. 95-0734 P.A. 95-1017 P.A. 96-0004
	<u>FY 2010</u>	<u>FY 2009</u>
Expenditures:		
Division of Traffic Safety:		
Operations		
Personal Services	\$ 5,405,506	\$ 8,495,403
State Contribution to State Employees' Retirement System	1,548,346	1,790,202
Contribution to Social Security	406,667	633,193
Cycle Rider Safety - Group Insurance	355,641	22,407
Contractual Services	935,408	3,429,185
Travel	62,603	369,696
Commodities	86,977	333,165
Printing	284,612	422,136
Equipment	201,478	199,444
Telecommunications	303,115	173,881
Traffic Safety - Refunds	2,375	3,010
	<u>\$ 9,592,728</u>	<u>\$ 15,871,722</u>
Grants -		
Other Agency Grants	<u>\$ 13,481,696</u>	<u>\$ 13,016,536</u>
Special Purposes:		
Primary Seatbelt Enforcement Incentive Grant	6,828,155	5,681,846
Traffic Safety Implementation Program	1,676,550	-
Commercial Motor Vehicle Safety	3,831,890	-
Impaired Driving Incentive Program	93,176	-
Alcohol Traffic Safety Program (410)	1,114,854	-
Emissions Testing/Inspection Program	-	152,410
Highway Safety Programs - Local Government Projects	9,139,880	7,348,878
Impaired Driving Incentive Program - Local Government Projects	1,299,508	3,838,024
Alcohol Safety Programs (410)	2,784,414	2,801,818
Cycle Rider Safety Training Fund	3,462,912	2,937,134
	<u>\$ 30,231,339</u>	<u>\$ 22,760,110</u>
Total Expenditures - Division of Traffic Safety	\$ 53,305,763	\$ 51,648,368
Reappropriated Balances	16,675,453	36,580,039
Lapsed Balances	<u>39,681,367</u>	<u>15,364,691</u>
Total Appropriations (Net After Transfers)	<u>\$ 109,662,583</u>	<u>\$ 103,593,098</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Two Years Ended June 30, 2010

	P.A. 96-0042	P.A. 95-0732
	P.A. 96-0046	P.A. 95-0734
	P.A. 96-0035	P.A. 95-1017
	P.A. 96-0039	P.A. 96-0004
Expenditures:		
Division of Public Transportation:		
Operations:	FY 2010	FY 2009
Personal Services	\$ 2,625,910	\$ 2,375,420
State Contribution to State Employees' Retirement System	746,466	500,708
Contribution to Social Security	191,351	174,157
Contractual Services	44,996	41,537
Travel	26,521	20,658
Commodities	2,454	2,602
Equipment	4,775	-
Telecommunications	36,315	37,113
	<u>\$ 3,678,788</u>	<u>\$ 3,152,195</u>
Special Purposes:		
Technical and Transit Studies	\$ -	\$ 440,536
Intertownship Transportation	-	816
Public Trans SEC. 18 Admin. Expenses - Fed. Reimb.	-	175,475
Public Transportation Transit Studies - Federal Reimb.	876,425	687,288
Intercity Rail Passenger Service	-	24,167,585
Intercity Passenger Rail	649,367	735,000
State Rail Freight Loan Repayment	863,584	721,180
Rail Freight Loan Repayment	168,034	665,000
Metro-East Public Transportation	-	-
Public Transportation Grants - FY 2009	-	-
Public Transportation Grants - Prior to FY 2009	12,375,375	38,976,600
Rail Freight Services Assistance	1,611,067	185,941
Public Transportation Funds	542,208,133	529,734,288
Federal Share of Capital and Operating Grants	20,815,293	19,023,442
Chicago Region Environmental & Trans Efficiency (CREATE)	20,562,803	5,774,124
American Recovery/Reinvestment Act - Rail	-	-
American Recovery/Reinvestment Act - Mass Transportation	-	-
American Recovery/Reinvestment Act - Federal Mass Transit	6,073,705	-
	<u>\$ 606,203,786</u>	<u>\$ 621,287,275</u>
Total Expenditures - Division of Public Transportation	\$ 609,882,574	\$ 624,439,470
Reappropriated Balances	4,645,253,444	2,400,439,920
Lapsed Balances	<u>86,641,962</u>	<u>69,071,637</u>
Total Appropriations (Net After Transfers)	<u>\$ 5,341,777,980</u>	<u>\$ 3,093,951,027</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Two Years Ended June 30, 2010

	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039	P.A. 95-0732 P.A. 95-0734 P.A. 95-1017 P.A. 96-0004
Expenditures:	<u>FY 2010</u>	<u>FY 2009</u>
Division of Aeronautics:		
Operations:		
Personal Services	\$ 5,135,568	\$ 4,800,701
State Contribution to State Employees' Retirement System	1,472,815	1,016,779
Contribution to Social Security	382,664	358,453
Contractual Services	2,318,878	2,397,196
Travel	73,165	282,914
Commodities	303,867	612,289
Equipment	7,380	19,589
Telecommunications	95,939	101,400
Operation of Auto Equipment	24,252	31,255
	<u>\$ 9,814,528</u>	<u>\$ 9,620,576</u>
Special Purposes:		
Grants for Air Navigation Facilities	\$ 2,451,327	\$ 3,195,188
Grant for Chicago/Rockford Int. Airport	-	1,711,125
Tax Recovery Fund	289,471	350,000
Federal/Local Airport	57,652,584	94,649,656
American Recovery and Reinvestment Act - Federal/Local Airport	16,714,082	-
Third Chicago Area Airport	7,282,201	3,175,708
Air Transportation Revolving Fund	585,666	-
Airport Construction	226,047	-
Aeronautics Refunds	20	5
	<u>\$ 85,201,398</u>	<u>\$ 103,081,682</u>
Total Expenditures - Division of Aeronautics	\$ 95,015,926	\$ 112,702,258
Reappropriated Balances	1,061,408,013	579,541,556
Lapsed Balances	<u>2,623,469</u>	<u>2,935,118</u>
Total Appropriations (Net After Transfers)	<u>\$ 1,159,047,408</u>	<u>\$ 695,178,932</u>
Non Appropriated Expenditures:		
DOT Special Projects Fund	<u>\$ 9,090</u>	<u>\$ 56,482</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Two Years Ended June 30, 2010

P.A. 96-0042	P.A. 95-0732
P.A. 96-0046	P.A. 95-0734
P.A. 96-0035	P.A. 95-1017
P.A. 96-0039	P.A. 96-0004

	FY 2010	FY 2009
Expenditure Summary by Fund - All Divisions:		
General Revenue	\$ 74,119,044	\$ 25,485,967
Road Fund	2,425,165,313	1,849,208,815
Motor Fuel Tax	10,272,454	9,526,970
Grade Crossing Protection	25,493,340	24,053,250
Aeronautics	226,067	71,828
Federal/Local Airport	74,366,666	96,023,543
Intercity Passenger Rail	649,367	735,000
State Rail Freight Loan Repayment	863,584	721,180
I-FLY Fund	-	-
Air Transportation Revolving	585,666	721,398
Tax Recovery Fund	289,471	350,000
Comprehensive Regional Planning Fund	-	4,850,000
Motor Fuel Tax County District	202,674,639	206,232,452
Motor Fuel Tax Municipal District	284,268,058	289,239,259
Motor Fuel Tax Road District	91,988,004	93,602,790
Federal High Speed Rail Trust	-	-
Federal Civil Preparedness	-	-
Bond Series "A"	378,972,951	3,303,595
Bond Series "B"	23,719,970	45,533,437
Trans Safety Highway Hire-back Fund	200,000	275,000
Public Transportation	404,338,346	401,158,767
Downstate Public Transportation	137,869,787	128,575,521
Budget Relief	-	-
Bond Series "D"	35,859,374	-
Federal Mass Transit	27,765,423	19,710,730
Cycle Rider Safety	3,818,553	3,092,621
State Construction	731,980,475	946,387,468
Rail Freight Loan Repayment	168,034	665,000
DOT Special Projects Fund	9,090	56,482
Total Expenditures - Expenditure Summary by Fund - All Divisions	\$ 4,935,663,676	\$ 4,149,581,073
Reappropriated Balances	16,234,576,168	8,421,258,070
Lapsed Balances	361,107,424	218,739,297
Total Appropriations (Net After Transfers)	\$ 21,531,338,178	\$ 12,789,521,958
Salary of Department Officials as Reported Within the Comptroller's State Officers Appropriation:		
Salary of the Secretary	\$ 150,228	\$ 150,228
Salary of the Assistant Secretary	127,739	127,739
Total Expenditures-Salary of State Officers	\$ 277,967	\$ 277,967

Note 1: Fiscal Year 2010 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Department and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2010

	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment	Capital Lease Assets Buildings and Building	Construction in Progress
Balance at July 1, 2009	\$ 665,984,092	\$ 50,963,423	\$ 148,485,595	\$ 464,473,931	\$ 20,397	\$ 2,040,746
Additions	32,301,365	-	-	28,707,521	-	3,593,844
Deletions	(6,598,700)	-	-	(4,457,819)	(15,090)	(2,125,791)
Net Transfers	(33,555,353)	-	32,957	(33,588,310)	-	-
Balance at June 30, 2010	\$ 658,131,404	\$ 50,963,423	\$ 148,518,552	\$ 455,135,323	\$ 5,307	\$ 3,508,799

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2010 and 2009

	General Revenue Fund 001		Road Fund Fund 011		Grade Crossing Protection Fund 019	
	2010	2009	2010	2009	2010	2009
Receipts						
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ 952,209	\$ 1,782,463,301	\$ 1,282,627,828	\$ -	\$ -
Local governmental units	-	-	74,907,396	65,460,450	-	-
Highway traffic and sign permits	-	-	18,419,723	19,000,254	-	-
Fees and licenses	-	-	-	719	-	-
Fines and penalties	-	-	890,676	241,805	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	459,887	401,554	-	-
Damage claims	-	-	7,763,754	9,369,852	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	2,315	130	1,048,020	1,025,295	-	-
Sale of land	-	-	503,822	1,944,001	-	-
Miscellaneous	13	-	790,841	626,555	-	-
Repayment of federally funded projects from grantees	132,129	10,818	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Hwy. Improvements - IL, Tollway & others	-	-	8,153,323	25,841,300	-	-
Loan repayments	218,143	103,934	-	-	-	-
Subscriptions or Publications	-	-	34,668	38,224	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	700,130	282,033	-	-
Reimbursement/recoveries - Private sector	-	-	5,637,488	5,015,412	-	41,031
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 352,600	\$ 1,067,091	\$ 1,901,773,029	\$ 1,411,875,282	\$ -	\$ 41,031
Prior year refunds	-	-	270,900	121,076	-	171
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	30,299	-	641,598	-	-	-
Deposits recorded by the Comptroller	\$ 382,899	\$ 1,067,091	\$ 1,902,685,527	\$ 1,411,996,358	\$ -	\$ 41,202
Deposits in transit:						
Beginning of year	57,909	10	2,595,227	4,632,947	-	-
End of year	-	-	2,320,573	904	-	-
Recorded receipts per Department	\$ 324,990	\$ 1,067,081	\$ 1,902,410,873	\$ 1,407,364,315	\$ -	\$ 41,202

(Continued)

Footnotes:
1) Data taken from the State Comptroller have been reconciled to Department records.
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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2010 and 2009

	Aeronautics Fund 046		Federal/Local Airport Fund 095		General Obligation B.R.&L. Fund 101	
	2010	2009	2010	2009	2010	2009
Receipts						
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 72,315,453	\$ 82,497,072	\$ -	\$ -
Local governmental units	-	-	3,916,840	10,695,670	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	228,817	29,461	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	2,750	20,300	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Hwy. Improvements - IL. Tollway & others	-	-	-	-	1,714,000	1,744,299
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	50,093	108,171
Deposits remitted to the Comptroller	\$ 231,567	\$ 49,761	\$ 76,232,293	\$ 93,192,742	\$ 1,764,093	\$ 1,852,470
Prior year refunds	-	-	-	8,272	-	-
Prior year expenditure adjustments	-	-	-	-	(30,299)	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 231,567	\$ 49,761	\$ 76,232,293	\$ 93,201,014	\$ 1,733,794	\$ 1,852,470
Deposits in transit:						
Beginning of year	-	2,524	194,731 *	-	-	-
End of year	14,558	-	789	68,866	-	-
Recorded receipts per Department	\$ 246,125	\$ 47,237	\$ 76,038,351	\$ 93,269,880	\$ 1,733,794	\$ 1,852,470

(Continued)

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2010 and 2009

	IDOT Special Projects Fund 174		State Rail Freight Loan Repayment Fund 265		Air Transportation Fund 309	
	2010	2009	2010	2009	2010	2009
Receipts						
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	689,909	-	665,961
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	56,482	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	8,775	4,099	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Hwy. Improvements - IL, Tollway & others	-	-	3,166,584	2,754,356	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 8,775	\$ 60,581	\$ 3,166,584	\$ 2,754,356	\$ 689,909	\$ 665,961
Prior year refunds	-	-	-	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 8,775	\$ 60,581	\$ 3,166,584	\$ 2,754,356	\$ 689,909	\$ 665,961
Deposits in transit:						
Beginning of year	250 *	-	31,798	-	1,056 *	1,191
End of year	-	-	79,980	31,798	596	-
Recorded receipts per Department	\$ 8,525	\$ 60,581	\$ 3,214,766	\$ 2,786,154	\$ 689,449	\$ 664,770

(Continued)

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2010 and 2009

	Tax Recovery Fund 310		Federal Civil Preparedness Fund 497		Bond Series "A" Fund 553	
	2010	2009	2010	2009	2010	2009
Receipts						
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ 14,999	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	413,755	373,522	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Hwy. Improvements - IL. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 413,755	\$ 373,522	\$ -	\$ 14,999	\$ -	\$ -
Prior year refunds	-	-	-	478	-	13,245
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 413,755	\$ 373,522	\$ -	\$ 15,477	\$ -	\$ 13,245
Deposits in transit:						
Beginning of year	-	15,060	-	-	-	-
End of year	31,371	-	-	-	282	-
Recorded receipts per Department	\$ 445,126	\$ 358,462	\$ -	\$ 15,477	\$ 282	\$ 13,245

(Continued)

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2010 and 2009

	Trans. Safety Hwy Hire-Back Fund 589		Federal Mass Transit Fund 853		Cycle Rider Safety Fund 863	
	2010	2009	2010	2009	2010	2009
Receipts						
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 29,997,487	\$ 18,123,431	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	191,009	279,025	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	15
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Hwy. Improvements - IL. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 191,009	\$ 279,025	\$ 29,997,487	\$ 18,123,431	\$ -	\$ 15
Prior year refunds	-	-	-	-	-	1,467
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	(641,598)	(838,819)	-	-
Deposits recorded by the Comptroller	\$ 191,009	\$ 279,025	\$ 29,355,889	\$ 17,284,612	\$ -	\$ 1,482
Deposits in transit:						
Beginning of year	2,394	6,285	-	-	-	-
End of year	2,051	2,394	-	-	-	-
Recorded receipts per Department	\$ 190,666	\$ 275,134	\$ 29,355,889	\$ 17,284,612	\$ -	\$ 1,482

(Continued)

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2010 and 2009

	State Construction Fund 902		Rail Freight Loan Repayment Fund 936	
	2010	2009	2010	2009
Receipts				
Reported receipts by source:				
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -
Local governmental units	-	-	-	-
Highway traffic and sign permits	-	-	-	-
Fees and licenses	-	-	-	-
Fines and penalties	-	-	-	-
Other state agencies	-	-	-	-
Vehicle safety inspection	-	-	-	-
Damage claims	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-
Rental of real property	-	-	-	-
Sale of land	-	-	-	-
Miscellaneous	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-
Joint Hwy. Improvements - IL. Tollway & others	-	-	624,056	433,411
Loan repayments	-	-	-	-
Subscriptions or Publications	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-
Private organization/individuals	-	-	-	-
Other departmental funds	-	-	-	-
Deposits remitted to the Comptroller	\$ -	\$ -	\$ 624,056	\$ 433,411
Prior year refunds	171,374	84,097	-	-
Prior year expenditure adjustments	3,050	-	-	-
Deposit correction	-	-	-	-
Deposits recorded by the Comptroller	\$ 174,424	\$ 84,097	\$ 624,056	\$ 433,411
Deposits in transit:				
Beginning of year	52,630 *	-	70,454	-
End of year	29,679	-	-	70,454
Recorded receipts per Department	\$ 151,473	\$ 84,097	\$ 553,602	\$ 503,865

Footnotes:
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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Year Ended June 30, 2010

Significant variances in expenditures were determined to be changes of \$500,000 and at least 20% between fiscal years, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009

Division of Highways and General Administration

Operations

State Contribution to State Employees' Retirement System – The increase was due to an increase in the employer contribution from 21.049% in FY09 rate to 28.377% in FY10.

Group Insurance – The decrease was due to the motor fuel tax (MFT) group insurance being paid by the MFT fund in FY10.

Commodities – The decrease was due to higher than normal salt purchases in FY09 due to low inventory levels at the beginning of year caused by the harsh winter in FY08. In addition, salt prices moderated after the nationwide high demand in the previous year.

Cars and Trucks – The decrease was due to FY09 spending that included amounts that were re-appropriated from FY08 due to the timing of the contracts issued by DCMS and the build time required for heavy trucks. The FY10 spending did not have any reappropriation.

Equipment – The increase was due to purchases of snow plows, trucks, tractors, and surveying equipment to assist with highway construction. In FY09, purchases of equipment were not being approved by DCMS so the Department delayed some purchases.

Electronic Data Processing – The increase was mainly due to a purchase of licenses of a Microsoft product that was not previously utilized.

Shared Services Center – The appropriation for Shared Services was eliminated in FY10.

Highway Construction

General Revenue – The increase was due to the Department receiving appropriations for the Regional Transportation Authority (RTA) reduced fare program in FY10 while in FY09, the funds were appropriated directly to RTA. In addition, amounts normally paid out of the General Revenue Fund (GRF) intercity rail passenger service appropriation were paid out of the Governor's Discretionary Fund.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (CONTINUED)

Division of Highways and General Administration (Cont.)

Highway Construction (Cont.)

Bond Series "A" – New bonds were issued in FY10, allowing increased expenditure capacity for the fund. These proceeds were used for highway construction purposes on the State system and on local bridges.

Bond Series "D" – This was a new fund for FY10. The proceeds were expended for highway construction purposes throughout the State.

State Construction – The decrease was due to more appropriation authority in the prior year that was utilized on State highway projects.

American Recovery and Reinvestment Act (ARRA)-Highways – The increase was due to most projects beginning at the end of FY09 or early in FY10, so payments were made throughout FY10.

Special Purposes

Planning, Research, and Development – The increase was due to funding for two consulting contracts for the Office of Business and Workforce Diversity that were invoiced in FY10 totaling \$431,737. In addition, payments for ½ of the five year agreement with Southern Illinois University Carbondale for a diversity training program almost doubled in FY10 to \$177,867.

Metro Planning – State Share – The increase was due to the Department providing 20% of the matching funds to the Chicago Metropolitan Agency for the Federal Highway Administration Planning (PL) funds and the Federal Transit Administration Section 5303 funds which totaled over \$2 million.

IDOT ITS Priority Program – State – The increase was due to payments for the deployment of several arterial Dynamic Message Signs in the Chicago area, the District 4 Advanced Traffic Management System software project, and for payments to the Iowa Department of Transportation for the comprehensive ITS deployment in the Quad Cities and for a Dynamic Message Sign project in the Quad Cities.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (CONTINUED)

Division of Highways and General Administration (Cont.)

Special Purposes (Cont.)

State Radio Communications (STARCOM) – The decrease was due to the purchase of a substantial number of radios in FY09. During FY 10, the spending reflects only monthly airtime costs.

Homeland Security – The increase was due to purchases of emergency radios, repairs for and purchases of surveillance equipment such as traffic signal cameras, and expenditures relating to the chemical detection pilot program and other security programs.

Enhance, Congest and Air Quality Projects – The decrease was due to the Department paying the final invoice in FY09 for an FY00 City of Chicago agreement that totaled \$1,714,402.

Auto Liability Claims – In FY10 a large case was settled before it proceeded to the courts that totaled \$1,750,000.

Maintenance Agreements – The decrease was due to decreased energy usage throughout the year. In addition, during FY09, when Central Operations took over paying all of the charges for municipal maintenance, they addressed outstanding balances and asked that municipalities pay the additional costs in FY09.

Comprehensive Regional Planning – There was no funding for the Comprehensive Regional Planning Grants in FY10.

Land and Buildings – The increase was due to an increase in the number of Capital Development Board (CDB) projects.

Hazardous Materials – The decrease was due to several large relocations occurring in FY09 in which asbestos had to be abated. The number and size of these moves decreased during FY10.

Division of Traffic Safety

Operations

Personal Services – The decrease was due to these expenditures being reported as a lump sum in the Special Purposes section of the reporting under the appropriate programs.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (CONTINUED)

Division of Traffic Safety (Cont.)

Operations (Cont.)

Contractual Services – The decrease was mainly due to the Traffic Safety move to the Environmental Protection Agency’s building which resulted in lease savings as well as a significant reduction in utility costs.

Special Purposes

Primary Seatbelt Enforcement Incentive Grant – The increase was due to more program expenditures such as media costs and activities during FY10.

Traffic Safety Implementation Program – The increase was due to payroll and operational costs being reported by program in FY10 while in FY09 they were reported with the general Traffic Safety expenditures.

Commercial Motor Vehicle Safety – The increase was due to payroll costs and other operational costs being reported by program in FY10 while in FY09 they were reported with the general Traffic Safety expenditures.

Alcohol Traffic Safety Program (410) – The increase was due to payroll costs and other operational costs being reported by program in FY10 while in FY09 they were reported with the general Traffic Safety expenditures.

Highway Safety Programs- Local Government Projects – The increase was due to an increase in federal funding, so more funds were provided for the local government’s safety projects in FY10.

Impaired Driving Incentive Program – Local Government Projects – The decrease was due to fewer local projects in FY10. In FY09, increased activity was partially attributable to the Breath Alcohol Ignition Interlock Device (BAIID) that went into effect during FY09.

Division of Public Transportation

Special Purposes

Intercity Rail Passenger Service – The decrease was due to no appropriation for FY10. These passenger service expenditures were paid out of the Governor’s Discretionary Fund.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (CONTINUED)

Division of Public Transportation (Cont.)

Special Purposes (Cont.)

Public Transportation Grants- Prior to FY09 – The decrease was due to less spending each succeeding year for the capital grants as the projects are being completed.

Rail Freight Services Assistance – FY09 was the first year of capital funding. This is a program that is growing rapidly in size after a slow initial start-up. Expenditures for this program included 8 obligations for professional engineering services for the construction of rail projects Statewide.

Chicago Region Environmental & Transportation Efficiency Program (CREATE) – The increase was due to numerous projects beginning in FY10 in addition to work on projects that began in FY09 which were further progressing. The CREATE program was set up to spend \$100 million over 5 years.

ARRA-Federal Mass Transit – These projects began in FY10. The expenditures included the procurement of updated shop/computer equipment for facilities, new buses, radios, and the engineering costs of facility updates.

Division of Aeronautics

Special Purposes

Grants for Air Navigation Facilities – The decrease was due to less federal funding available for grants in FY10.

Grant for Chicago/Rockford International Airport – The decrease was due to special legislation provided for a specific appropriation in FY09 to reimburse the airport sponsor for a previously locally funded project. There was no such funding in FY10.

Federal/Local Airport – The decrease was due to the splitting of federal expenditures in FY10 between ARRA and non-ARRA lines. In FY09, the ARRA line item didn't exist.

ARRA-Federal/Local Airport – The Department received this funding in FY10 Aeronautics and there were 15 airport related ARRA projects that began in FY10.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (CONTINUED)

Division of Aeronautics (Cont.)

Special Purposes (Cont.)

Third Chicago Area Airport – The expenditures in FY10 were significantly higher due to two land acquisition purchases in excess of \$2 million each.

Air Transportation Revolving Fund – The Department reclassified the line item spending during FY10. This fund's expenditures were reported under several different line items in the FY09 schedule.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Year Ended June 30, 2010

The following is a summary of explanations for significant fluctuations in receipts received by the Department for fiscal year ended June 30, 2010 as compared to the fiscal year ended June 30, 2009. Included are explanations for variances to the Road Fund greater than \$100,000 and 20% and explanations to other funds presented greater than \$50,000 and 20%. The Department's receipts are presented in the "Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller."

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009

General Revenue Fund – 001

Federal Aid Reimbursements

There were no reimbursements received during FY10. The reimbursements received in FY09 were related to costs expended from the General Revenue Fund (GRF) during FY06 and FY07.

Repayment of Federally Funded Projects from Grantees

The increase was due to an increase in the number of construction projects where costs were less than estimated and an increase in recoveries by audit staff.

Loan Repayments

The increase was due to two additional or extra loan payments received during FY10.

Road Fund – 011

Federal Aid Reimbursements

The increase was due to receipts from the American Recovery and Reinvestment Act (ARRA) for construction projects totaling \$508 million in FY10.

Fines and Penalties

The increase was due to an increase in the number of fines levied on motor carrier companies for non-compliance.

Sale of Land

The decrease was due to only 3 public sales of land during FY10 as compared to 20 during FY09.

Miscellaneous

The increase was due to a receipt totaling \$290,511 in December 2009 for the sale of used equipment to units of local governments.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009 (continued)

Road Fund – 011 (Cont.)

Joint Highway Improvements – IL Tollway & others

The decrease was due to a one-time payment in FY09 received from the State of Indiana for construction projects related to the Gary-Chicago-Milwaukee corridor.

Reimbursement of Costs Incurred on Behalf of the Federal Government

The increase was due to ARRA Aeronautics projects kicking off in FY10. These receipts represent increased federal administration cost reimbursements into the Road Fund corresponding to ARRA projects.

Prior Year Refunds

The increase was due to an increase in the number of construction projects closed during FY10 that had less construction costs than originally projected resulting in the receipt of amounts held in escrow.

Deposit Correction

The increase was due to federal receipts being incorrectly deposited into Fund 853 in FY09 and transferred back to the Road Fund in FY10. In FY09, no corrections were necessary in the Road Fund.

Aeronautics Fund – 046

Fees and Licenses

The increase was due to the receipt of pilot and aircraft registrations which occur on a two year cycle in the even number year.

Federal / Local Airport Fund – 095

Local Government Units

The decrease was due to payments received from local governments during late FY09 to cover startup costs for ARRA projects. The Department was granted the authority to start 96 local airport projects in FY09.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009 (continued)

General Obligation B.R. & I. Fund – 101

Other Departmental Funds

These receipts represent the repayment of loans that were originally made with funds appropriated from the Series B Bond Fund (554). The decrease was due to a recent change in State law that resulted in fewer loans in repayment that were originally made with funds appropriated from fund 554.

IDOT Special Projects Fund – 174

Other IL State Agencies

During FY09, the Department hosted a conference and received registration fees from other agencies. The Department held no conferences during FY10 resulting in a decrease in receipts for the fund.

Trans. Safety Hwy Hire-Back Fund – 589

Fines and Penalties

The decrease was due to fewer fines and penalties being issued through the hire back program during FY10.

Federal Mass Transit Fund – 853

Federal Aid Reimbursements

The increase was due to an increase in ARRA reimbursements in addition to an increase in receipts from the Capital Assistance Program for Elderly Persons and Persons with Disabilities (CFDA 20.513).

Deposit Correction

During both FY09 and FY10, federal receipts were incorrectly deposited into Fund 853 and the funds were then transferred back to the correct funds.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Year Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009 (continued)

State Construction Fund – 902

Prior Year Refunds

The increase was due to an increase in the number of construction projects closed during FY10 that had less construction costs than originally projected resulting in the receipt of amounts held in escrow.

Rail Freight Loan Repayment Fund – 936

Loan Repayments

The increase was due to two additional or extra loan payments received during FY10.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2010

Significant variances in lapse period expenditures were determined to be at least \$50,000 and 20% between lapse period and total expenditures, and are explained below.

FISCAL YEAR 2010

General Revenue - 001

Operations

Governor's Discretionary Funds – In FY10, there was a GRF appropriation for mass transit. These funds were used to pay outstanding mass transit invoices totaling \$8.5 million and \$5 million with the Regional Transit Authority (RTA) during the lapse period.

Road Fund – 011

Division of Traffic Safety

Department of Natural Resources - Alcohol Traffic Safety – Payroll expenditures for conservation officers conducting impaired driving hire back enforcement in State parks and recreational areas were paid during the lapse period.

Illinois Secretary of State – Alcohol Traffic Safety – Payroll expenditures for Secretary of State police officers conducting impaired driving hire back enforcement on U.S. and State routes were paid during the lapse period.

Department of Public Health – Invoices for a vendor contracted to develop and implement a web-based submission system capability to supplement the existing paper-based and electronic-file based pre-hospital data submission options were received and paid during the lapse period.

Department of State Police- Impaired Driving Incentive – The Department received and paid invoices totaling approximately \$61,046 for consultants working on the Statewide citation tracking system documentation as well as XML web services.

Intercity Passenger Rail Fund - 233

Intercity Passenger Rail Fund – The Department paid \$649,367 for an amendment to the Downstate Service Amtrak agreement which was obligated and invoiced in August.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2010

FISCAL YEAR 2010 (CONTINUED)

Air Transportation Revolving Fund - 309

Air Transportation Revolving Fund – The Department received and paid various invoices for repairs and parts on helicopters and airplanes that were performed late in the fiscal year including \$53,830 to repair a Sikorsky helicopter, and \$19,712 to repair and install intercoms on helicopters. Spring and early summer maintenance is also typically needed due to thunderstorm damage and increased bird activity.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE
(expressed in thousands)
For the Year Ended June 30, 2010

	<u>Total</u>	<u>Current</u>	<u>1-30 days</u>	<u>31-90 days</u>	<u>91-180 days</u>	<u>181-365 days</u>	<u>Over 1 year</u>
General Revenue Fund (001):							
Other Receivables	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Railroad Loans	625	625	-	-	-	-	-
Total receivables	<u>\$ 20,625</u>	<u>\$ 20,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Road Fund (011):							
Reimbursement from Federal Aid programs							
Due from National Traffic Safety Administration	\$ 8,013	\$ 8,013	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Federal Airport Administration	2	2	-	-	-	-	-
Due from Federal Transit Administration	919	919	-	-	-	-	-
Due from Federal Hwy Administration	177,197	177,197	-	-	-	-	-
Total reimbursement from Federal Aid programs	<u>\$ 186,131</u>	<u>\$ 186,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reimbursement from counties and municipals under participation agreements							
Counties/Municipalities	\$ 12,835	\$ 6,678	\$ 2,403	\$ 1,621	\$ 823	\$ 1,073	\$ 237
Other receivables (2)	20,215	8,159	2,797	3,379	952	1,336	3,592
Total receivables	<u>\$ 219,181</u>	<u>\$ 200,968</u>	<u>\$ 5,200</u>	<u>\$ 5,000</u>	<u>\$ 1,775</u>	<u>\$ 2,409</u>	<u>\$ 3,829</u>
Federal/Local Airport (095):							
Due from Federal	\$ 19,605	\$ 19,605	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receivables	143	143	-	-	-	-	-
Total receivables	<u>\$ 19,748</u>	<u>\$ 19,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond Retirement And Interest Fund (101):							
Railroad Loans	\$ 14,621	\$ 14,621	\$ -	\$ -	\$ -	\$ -	\$ -
Intercity Passenger Rail Fund (233):							
Other Receivables (interest)	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
State Rail Freight Loan Repayment (265):							
Railroad Loans	\$ 16,705	\$ 15,532	\$ -	\$ -	\$ -	\$ -	\$ 1,173
Other Receivables	11	11	-	-	-	-	-
Total receivables	<u>\$ 16,716</u>	<u>\$ 15,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,173</u>
Air Transportation Revolving Fund (309):							
Due from other Funds	\$ 351	\$ 53	\$ 45	\$ 82	\$ 75	\$ 96	\$ -
Federal Mass Transit (853):							
Reimbursements from Federal Transit Administration for Federal Aid programs							
	\$ 1,316	\$ 1,316	\$ -	\$ -	\$ -	\$ -	\$ -
State Construction (902):							
Other Receivables	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Rail Freight Loan Repayment (936):							
Railroad Loans	\$ 1,739	\$ 1,739	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receivables	3	3	-	-	-	-	-
Total receivables	<u>\$ 1,742</u>	<u>\$ 1,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Footnotes:

- 1) Amounts are obtained from Agency records i.e. , Accounts Receivable Aging Report prepared by the Revenue Accounting Sub-unit.
- 2) Other Receivables consist of damage claims, rents, consultant billings, and miscellaneous receivables.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

AGENCY FUNCTIONS

The Department of Transportation (Department) was created by the 77th General Assembly with legislation effective January 1, 1972. The Department is responsible for administrating and supervising the State's transportation activities, including highways, public transportation and aeronautics. The Department is accredited by the federal government for receiving federal funds for transportation programs; is responsible for drafting a State Master Plan for transportation facilities; and also provides State assistance to local public transportation agencies.

The Department's main office is located in the Harry R. Hanley Building, 2300 South Dirksen Parkway, Springfield, Illinois. An average of 5,194 full-time employees worked for the Department during FY10.

The principal divisions of the Department are the Division of Highways, the Division of Traffic Safety, the Division of Public and Intermodal Transportation and the Division of Aeronautics. The principal offices of the Department are the Office of Finance and Administration, the Office of the Chief Counsel, the Office of Communications, the Office of Quality Compliance and Review, the Office of Business and Workforce Diversity, and the Office of Planning and Programming. The functions performed by these Divisions and Offices are briefly summarized below:

DIVISION OF HIGHWAYS

The Division of Highways is responsible for developing, designing, maintaining and operating the State highway system in an efficient, timely and economical manner. It ensures Statewide uniformity of policy interpretation and compliance of program coordination with federal, State, and local agencies and administers the State's Motor Fuel Tax (MFT) local roads and streets program.

The State is divided into five regions consisting of nine districts, which are responsible for carrying out all of the Division of Highways' operational functions within their assigned geographical areas. The Division's central bureaus are responsible for developing policies, procedures, standards and guidelines to accomplish the Department's highway system improvement objectives. The central bureaus monitor district programs to ensure Statewide uniformity of policy interpretation and compliance and to ensure program coordination with federal, State and local agencies.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

DIVISION OF TRAFFIC SAFETY

The Division of Traffic Safety is responsible for providing Illinois motorists, cyclists and pedestrians with the safest possible highway environment by concentrating available resources in a cost-efficient manner and promoting the reduction of traffic fatalities, injuries and crashes. Additionally, the Division is responsible for the development and promulgation of regulations in areas of crash reporting, hazardous materials transportation, vehicle inspection, safety responsibility, and cycle rider training. The Division is also responsible for administering local agency traffic safety grants that assist the Department in achieving its traffic safety goals.

DIVISION OF PUBLIC AND INTERMODAL TRANSPORTATION

The Division of Public and Intermodal Transportation's (DPIT) mission is to promote safe, efficient, affordable, reliable and coordinated transportation of people and goods through rail, mass transit, and other related modes of transportation.

The Division is responsible for developing, implementing and advocating for policies and practices that promote safe, efficient, affordable, reliable and coordinated mass and rail transit. DPIT also administers State and federal operating and capital funds to more than 50 public transportation systems in Illinois, Amtrak, and freight railroads. In FY10, DPIT administered more than \$1.1 billion in federal and State operating and capital funds, and more than 480 associated grants and contracts. DPIT is also collaborating with the Federal Railroad Administration and host railroads on a \$1.2 billion project to construct new high-speed rail infrastructure along the Chicago-St. Louis corridor. In addition, DPIT is overseeing more than \$400 million in federal and State funds to establish conventional rail service along new routes serving Rockford/Galena and the Quad Cities. DPIT also manages the \$300 million in State capital funds dedicated to the CREATE freight rail infrastructure program.

DIVISION OF AERONAUTICS

The Division is responsible for regulating and supervising aeronautical activity within the State, including the coordination and implementation of programs concerning air safety, airport construction and other aeronautical-related areas. Specific responsibilities include the following:

- Conducting a continuing inspection and certification program of landing facilities to ensure adherence to minimum physical standards and safety criteria.
- Providing aviation and aerospace education through seminars and conferences.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

DIVISION OF AERONAUTICS (Cont.)

- Ensuring that all airport improvement projects are programmed, specified, designed and constructed in a professional, cost effective manner and are in accordance with State and federal criteria.
- Operating and maintaining the State-owned executive air service and providing emergency or disaster-related air service as needed using the State fleet of utility aircraft.
- Developing an Airport Master Plan for a new commercial service airport in Chicago's south suburbs with the coordination of the Federal Aviation Administration.
- Providing support for the Civil Air Patrol activities in Illinois.

OFFICE OF FINANCE AND ADMINISTRATION

The Office of Finance and Administration is responsible for developing and administering the Department's budget and providing Department-wide support services. It is broken into five sections that are responsible for its different Department-wide functions. The Bureau of Business Services is accountable for contract management and procurement tracking as well as Department-wide business services. The Bureau of Budget and Fiscal Management is accountable for directing the evaluation of Departmental funding through fiscal and budget analysis, managing federal accounts for highway program reimbursements, and performing contract and special audits. The Bureau of Information Processing is accountable for administering a comprehensive Statewide data processing system to meet Departmental administrative and engineering needs. The Bureau of Personnel Management is accountable for administering Departmental personnel policies and programs, and employee services. The Bureau of Labor Relations is accountable for Union negotiations and other labor relations issues.

OFFICE OF THE CHIEF COUNSEL

The Office of the Chief Counsel is responsible for providing legal counsel to the Department on both policy issues and proposed actions affecting any of its operations. The Office is also responsible for the prosecution and defense of all litigation involving the Department in cooperation with the Attorney General. The Office provides administration of tort liability claims, property damage claims and uncollectible receivables as well as processing lien and bond claims against contractors. The Office also administers the Bureau of Civil Rights, Americans with Disability Act (ADA) claims and accommodations and the self-insurance program.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

OFFICE OF COMMUNICATIONS

In October 2009, the offices of Operations and Communications and Governmental Affairs were merged into a single Office of Communications for efficiency and effectiveness purposes as both performed communications outreach to various constituencies.

Under the new Office of Communications, the Bureau of Communications Services is primarily responsible for developing and implementing the Department's public outreach policy, plans, and programs. The objective is to provide the traveling public with vital information necessary to make necessary informed decisions in transportation choices. It also communicates the status of various reconstruction projects to motorists affected. The Office is also responsible for preparing and disseminating news releases and information on transportation programs and policies. The Office also provides communications technical assistance and guidance to all other divisions and offices as needed, and oversees performance metric development and reporting requirements as well as general survey work for the Department.

The Bureau of Governmental Affairs is responsible for developing the Department's policy goals and positions on State legislative programs and strategies. It ensures that Departmental policy consistently supports and enhances Illinois transportation interests. It develops and implements the Department's annual legislative program and analyzes all transportation-related legislation introduced by the General Assembly.

OFFICE OF QUALITY COMPLIANCE AND REVIEW

The Office of Quality Compliance and Review is responsible for the independent testing of the Department's internal control system and serving as the Department's law enforcement liaison. Performance of these functions provides assurance to the Secretary and the public that the Department's policies, procedures, and regulations are adequate. The Office is also responsible for facilitating the implementation of intra- and inter-Office/Division program improvements.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

OFFICE OF BUSINESS AND WORKFORCE DIVERSITY

The Office of Business and Workforce Diversity is responsible for fostering equal opportunity for minority-owned, woman-owned and other disadvantaged small businesses in the Department's federal and State-funded highway, rail, transit and airport contracts. It monitors the Department's Disadvantaged Business Enterprise (DBE) program and the Equal Employment Opportunity / On-the-Job training (OJT) program. The Office is committed to the reaffirmation and support of equal employment opportunity and ADA requirements impacting personnel, policies, practices and procedures.

OFFICE OF PLANNING AND PROGRAMMING

The Office of Planning and Programming is responsible for coordinating the long and short- range planning needs and assessment, analysis and development of transportation improvement programs. Specific responsibilities include:

- Developing the Department's positions for federal & State legislative programs and strategies.
- Developing annual and multi-year capital programs for highways, rail, public transportation, and airports.
- Directing the metropolitan planning programs.
- Analyzing roadway condition information.
- Maintaining roadway and bridge data systems for the State.
- Preparation of the State Highway Map and other transportation maps.
- Planning and implementation of the Department's Intelligent Transportation System both in Chicago and throughout the State.
- Planning and implementing statewide programs for Transportation Enhancements, Economic Development and Scenic Byways.
- Monitoring and managing liaison activities with Congress and federal transportation agencies.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

AGENCY PLANNING

The Department, through the Office of Planning and Programming (Office), as noted above, is responsible for the identification of transportation needs and objectives, coordination and preparation of work plans to accomplish such objectives, and compilation of the costs to complete activities defined in the work plans. The Office is responsible for preparing annual and long-range plans to meet Departmental planning goals.

In accordance with Illinois Highway Code (605 ILCS 5/4-303), the Office prepares a Multiyear Proposed Highway Improvement Program and an Annual Proposed Improvements for Illinois Highways for the current fiscal year, which considers the State's highway needs and serves as the action plan for the coming fiscal year. This program is a listing of specific projects to constitute a reasonable year's work. The Office also prepares multi-year capital programs for Illinois airports, public transportation and rail systems.

In addressing general and specific planning issues, the Office works closely with Metropolitan Planning Organizations (MPOs). MPOs are comprised of representatives from local governments and transportation implementers. The MPOs provide an overall coordination role in planning and programming funds for transportation projects.

The Bureau of Budget and Fiscal Management in the Office of Finance and Administration is responsible for developing and administering the Department's budget. The Bureau also monitors expenditures and provides financial analysis for capital program proposals and transit funding proposals.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
AVERAGE NUMBER OF FULL TIME EMPLOYEES
For The Year Ended June 30, 2010

	<u>2010</u>	<u>2009</u>
Cycle Rider Safety	3	1
Information Processing	73	74
Diesel Emissions	-	2
Central Division of Highways	394	400
Day Labor	16	19
Central Administration & Planning	308	238
Traffic Safety	92	85
Aeronautics	67	65
Local Roads and Streets	89	91
District 1	1,134	1,119
District 2	381	381
District 3	339	346
District 4	337	346
District 5	285	296
District 6	375	378
District 7	323	319
District 8	503	508
District 9	287	291
Intelligent Transportation System (ITS)	1	1
Public Trans & Rail	35	32
Shared Services Center	-	75
Subtotal, State Funded Positions	<u>5,041</u>	<u>5,067</u>
Federally Funded Positions:		
Traffic Safety -		
Highway Safety	18	16
Motor Carrier Safety	34	36
Central Administration & Planning -		
Transportation Equity Act (TEA-21)	12	14
Public Trans & Rail -		
Rural/Small Urban	-	2
Subtotal, Federally Funded Positions	<u>64</u>	<u>68</u>
GRAND TOTAL	<u><u>5,105</u></u>	<u><u>5,135</u></u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION
For the Year Ended June 30, 2010

	2010
Operations	\$ 803,438,716
% of total expenditures	16.3%
Personal Services	\$ 391,219,607
% of operational expenditures	48.7%
Other Payroll Costs (FICA, retirement)	\$ 141,472,161
% of operational expenditures	17.6%
All Other Operational Items	\$ 270,746,948
% of operational expenditures	33.7%
Grants	\$ 1,380,805,278
% of total expenditures	28.0%
Construction	\$ 2,744,511,758
% of total expenditures	55.6%
Capital Improvements	\$ 6,907,924
% of total expenditures	0.1%
Total expenditures (all funds)	\$ 4,935,663,676

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
EMERGENCY PURCHASES
For the Fiscal Year Ended June 30, 2010

The Department reported the following emergency purchases to the Office of the Auditor General during FY10:

<u>DESCRIPTION OF EMERGENCY PURCHASE</u>	<u>COST</u>
Disparity Analysis for New Mississippi River Bridge Project	\$ 216,424
Environmental Analysis for Facility Determination	213,484
Environmental Analysis for Facility Determination	139,051
Repairs to I-57 Rest Areas Water System	18,150
Boiler Water Tank Replacement	31,660
ARRA Monitoring and Reporting Services	125,758
Emergency Storm Sewer Repairs near IL84	18,722
Purchase of Materials to Shore Structure 071-0066	45,033
Removal of Sludge from 9900 S Stoney Island Ave, Chicago	<u>101,233</u>
Total Emergency Affidavits Record for FY10	<u>\$ 909,514</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (NOT EXAMINED)
For the Year Ended June 30, 2010

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
LAV3C	902-49442-7700-0028	THE CONSULTANT WILL PERFORM ALL NECESSARY SERVICES TO PREPARE APPRAISALS, APPRAISAL REVIEWS AND NEGOTIATE ACQUISITION OF PROPERTIES AS ASSIGNED IN THE INDIVIDUAL WORK ORDERS	\$ 99,044	\$ 13,344	\$ -
LAV8B1	902-49442-7700-0028 902-49442-7700-0029	PARTIALLY OBLIGATE FUNDS TO PAY THE CONTRACTOR TO PERFORM SERVICES TO PREPARE APPRAISALS AND/OR APPRAISAL REVIEWS OF PROPERTIES FOR COMPLETION OF ASSIGNED WORK ORDERS	422,250	48,000	-
AE03003	011-49442-7700-0024	FUNDING NECESSARY TO CONTINUE DATA RECOVERY IN CONJUNCTION WITH FAP 310, IL 140 TO FOSTERBURG RD MADISON, CO. IN ACCORDANCE WITH STATE AND FEDERAL LAWS	1,500,000	30,702	59
AE06008	902-49442-7700-0026	FUNDING NECESSARY TO PROVIDE CULTURAL RESOURCE SURVEYS FOR FAP 315 ALONG PROPOSED PEORIA TO MACOMB CORRIDOR IN ACCORDANCE WITH STATE AND FEDERAL LAWS.	750,000	-	5
AE07003	011-49442-7900-0027	FUNDING NECESSARY TO PROVIDE CULTURAL RESOURCE SURVEYS FOR VARIOUS LOCATIONS FOR IL 3 RELOCATION FROM VENICE TO SAUGET IN ST. CLAIR & MADISON COUNTIES IN ACCORDANCE WITH STATE & FEDERAL LAWS.	1,500,000	-	-
AL00380	011-49442-7700-0024	CONSTRUCTION OF LANDSCAPING ON MAIN STREET IN THE VILLAGE OF GLENWOOD, COOK CO., IL C91-546-9999-00043-00-LS D1	75,000	-	75,000
AL01138	011-49442-7700-0024	PRELIMINARY ENGINEERING IMPROVEMENT OF LASALLE DR BETWEEN CLARK ST AND LAKE SHORE DR IN THE CITY OF CHICAGO, IL 00-B0259-00-PV P88-009-01	400,000	-	26,224
AL01386	011-49442-7700-0024	MODERNIZATION OF TRAFFIC CONTROL SIG. ALONG U. S. RTE. 41 (SO. SHORE DR.) @ 75TH ST. & @ 83RD ST. IN CHICAGO, IL. C-88-002-01 00-B0270-00-TL	300,000	-	1,295
AL01411	011-49442-7700-0024	TO IMPROVE MILWAUKEE AVE. VIADUCT OVER THE KENNEDY EXPRESSWAY IN CHICAGO, IL. C-91-097-9700-E0556-00-BR	5,045,000	429,511	665,199
AL02222	011-49442-7700-0024	RECONSTRUCT TORRENCE AVE; EXTEND 126TH PLACE AND EXTEND A NORTH/SOUTH INDUSTRIAL RD. FROM 126TH PLACE IN CHICAGO, COOK CO., IL. C-88-044-9999-B9368-00-PV	16,226,000	128,385	158,975
AL03217	011-49442-7700-0024	CONSTRUCT BASE LINE RD. FROM ARSENAL RD. TO DRUMMOND RD. USING EDP FUNDS IN WILL CO., IL. C-91-419-00 00-00117-17-RP NOT TO EXCEED PER THE AGREEMENT	3,341,573	-	39,274
AL03257	011-49442-7900-0028 011-49442-7900-1028	LAND ACQUISITION, RELOCATION ASSISTANCE, AND RELOCATION CONSULTANTS @ CC&P/STEARNS ROAD IN KANE CO., IL. 98-00214-02-BR R-91-083-01 NOT TO EXCEED PER AGREEMENT FOR FEDERAL FUNDS	32,041,307	987,408	2,544,280
AL04126	011-49442-7700-0024	RECONSTRUCTION/CONST. ENGR. OF 75TH ST. OVER I-94 CHICAGO 01-E2005-00-BR C-91-121-97	5,060,000	-	1,091,972
AL04136	011-49442-7700-0024	REHABILITATION OF WASHINGTON AND MONROE ST. BRIDGES OVER I-90/94 / CHICAGO 01-E1001-00-BRC-88-031-00	14,827,500	111,147	942,924
AL04174	011-49442-7700-0024 011-49442-7900-1027	CONSTRUCTION AND CONSTRUCTION ENGINEERING FOR DRUMMOND RD FROM BASELINE RD TO DIAGONAL RD AND MISSISSIPPI AVE FROM DIAGONAL RD TO LINCOLN AVE ELWOOD 01-00008-00-FP C-91-351-01	3,583,500	203,596	-
AL04257	011-49442-7700-0024 011-49442-7900-0027	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR MICHIGAN AVE. VIADUCT OVER BISHOP FORD EXPY./I-94 CHICAGO 02-E2010-00-BR C-91-314-97	7,025,000	-	1,300,382
AL04374	011-49442-7700-0024	CONSTRUCTION ENGINEERING FOR BELVIDERE ROAD FROM IL 131 TO SHERIDAN ROAD WAUKEGAN 03-00225-00-TL C-91-097-03	83,515	-	83,515
AL05041	011-49442-7700-0024	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR WPA STREETS SLEEPY HOLLOW PROJECT #2 CHICAGO 98-U8139-01-PV C-88-011-00	1,830,000	-	35,945
AL05044	011-49442-7900-0029	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR 130TH ST AT TORRENCE AVE & 130TH ST AT NS TRACKS CHICAGO 99-B9369-02-PV C-88-025-04	36,667,000	-	36,667,000
AL05093	011-49442-7700-0025	CONSTRUCTION OF NEW ROAD FROM REDCO DR TO SKYLINE DR MARION 04-00096-00-FP C-99-500-05 D-99-501-05	1,391,900	-	121,470
AL05242	011-49442-7700-0025	PRELIMINARY ENGINEERING FOR 87TH ST FROM WESTERN AVE TO I-90/94 CHICAGO 04-B4103-00-TL P-88-013-05	250,000	-	235,719
AL05246	011-49442-7700-0025	PRELIMINARY ENGINEERING FOR CICERO AVE FROM PETERSON AVE TO LEXINGTON AVE CHICAGO 04-B4105-00-TL P-88-012-05	560,000	200,782	175,140
AL05286	011-49442-7700-0025	CONSTRUCTION, CONSTRUCTION ENGINEERING & FORCE ACCOUNT WORK ON RACINE AVE AND ON 37TH ST CHICAGO 99-U9136-00-RS C-88-056-99	3,580,000	920,894	359,045
AL05288	011-49442-7700-0025	PRELIMINARY ENGINEERING FOR IL 56 AT KIRK RD/FARNSWORTH RD KANE COUNTY 01-00273-00-CH D-91-073-05	256,000	-	99

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (NOT EXAMINED)
For the Year Ended June 30, 2010

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
AL06100	011-49442-7700-0024 011-49442-7700-0026 011-49442-7900-0027	CONSTRUCTION & CONSTRUCTION ENGINEERING ON 71ST STREET OVER I-94 CHICAGO 05-E2003-00-BR C-91-124-97	10,330,000	500,064	902,838
AL07035	011-49442-7900-1028	CONSTRUCTION ON KIRK RD AT IL 38 KANE COUNTY 01-00281-00-CH C-91-034-05	2,134,600	-	54,600
AL99286	011-49442-7700-0024	PRELIMINARY ENGINEERING FOR THE SYSTEM OF ACCESS ROADS.	8,055,000	2,778,146	276,872
0605370	011-49442-7700-0024	CONSTRUCTION AT FAI-55, WILMINGTON RD BRIDGE OVER I-55.	3,479,049	74,881	-
0607980	902-49442-7700-0025	CONSTRUCTION AT FAP-559 & 341, 2.7MI OF IL 58 & 2MI OF IL 72; W OF MOON LAKE RD TO ROSELLE RD & W OF FAIRMOND RD TO ROSELLE RD.	596,419	-	38,529
0608810	011-49442-7900-0027 902-49442-7700-0026	CONSTRUCTION AT FAP-337, W OF IL 83 EXTENDING E ALONG IL 22 (HALF DAY RD).	22,971,440	453,478	99,032
0609970	011-49442-7900-0027	CONSTRUCTION AT FAP-337, IL RT 22 FROM W OF US RT 12 TO E OF BUESCHING RD; & @ IL RT 22 & ELA RD/WHITNEY RD IN VILLAGE OF LAKE ZURICH.	28,760,540	247,298	-
0620300	902-49442-7700-0026	CONSTRUCTION AT FAP-337, IL RT 22 FROM E OF BEUSCHING RD TO QUENTIN RD; OAKWOOD RD/OLD MILL RD & QUENTIN RD IN VILLAGE OF LAKE ZURICH.	13,094,935	126,499	-
0620980	902-49442-7700-0026	CONSTRUCTION AT FAP-575, US30 @ LILY CACHE RD & OVER LILY CACHE CREEK IN VILLAGE OF PLAINFIELD, 0.5MI NW OF I-55.	5,282,401	167,753	17,055
0621070	011-49442-7900-0027	CONSTRUCTION AT FAI-94& FAP-332, FROM S OF 159TH ST TO S OF THORNTON-LANSING RD. IN VILLAGE OF LANSING & SOUTH HOLLAND.	37,224,022	-	-
0621080	011-49442-7900-0027	CONSTRUCTION AT FAI-94 & FAP-332, I-94 EB, IL 394 SB FROM S OF 159TH ST TO S OF THORNTON-LANSING RD IN LANSING & SOUTH HOLLAND.	44,946,849	-	236
0621140	011-49442-7900-0027	CONSTRUCTION AT I-80/94 OVER HOHMAN AVENUE, LITTLE CALUMET RIVER, HARRISON AVENUE AND I80/94/US6 FROM BURNHAM ROAD TO US41 IN LANSING, IL AND HAMMOND AND MUNSTER, IN	71,282,789	579,349	1
0622950	011-49442-7900-0027	CONSTRUCTION AT FAU-3537, US RT 20 (LAKE ST) FROM ROHLWING RD TO W OF ADDISON RD.	19,621,884	-	373
0623000	011-49442-7900-0027	CONSTRUCTION AT FAI-94/90, DAN RYAN EXPWY BETWEEN 71ST ST AND 31ST ST IN CHICAGO.	75,103,059	-	1
0623040	011-49442-7900-0027	CONSTRUCTION AT FAI-94, NB DAN RYAN EXP FROM 79TH ST TO I57 INT & ALONG I57 TO HALSTED IN CHICAGO.	76,002,441	-	558
0623490	553-49444-7700-0024	CONSTRUCTION AT FAI-80/94, IL 394 TO US 41 LOCATED IN LANSING & SOUTH HOLLAND.	2,748,080	-	30,137
0623500	902-49442-7700-0025	CONSTRUCTION AT FAI-80, I-80/94 FROM E/O IL 83 TO W/O WENTWORTH AVE IN VILLAGE OF LANSING.	32,928,519	-	1,100
0623530	553-49444-7700-0024 902-49442-7700-0027	CONSTRUCTION AT FAI-80, I-80/94/294/IL394. LOCATED OVER IL394 AND I-94 AND OVER THORN CREEK ONE MILE N OF I-80.	32,807,323	1,496,808	-
0626640	553-49444-7700-0024 902-49442-7700-0028	CONSTRUCTION AT FAI-80, VILLAGE OF LANSING (COOK CO) & HAMMOND & MUESTER (LAKE CO) FROM IL 394 IN IL TO US 41 IN INDIANA.	17,637,800	1,478,672	2,360,457
0626940	902-49442-7700-0025 902-49442-7700-0026	CONSTRUCTION AT FAI-94, HALSTED, MICHIGAN, 95TH & 87TH ST ENT/EXT RAMPS ON DAN RYAN EXPWY BTWN I-57 INT. & 71ST NB IN CHICAGO	33,510,091	-	10,415
0627980	902-49442-7700-0025	CONSTRUCTION AT FAI-94/90, ALONG S WENTWORTH AVE & S WELLS ST FROM 59TH ST TO 47TH ST IN CHICAGO (DAN RYAN EXPRESSWAY).	97,738	-	35,547
064C320	011-49442-7700-0026	CONSTRUCTION AT FAP-505, IL 75 FROM 0.3MI N OF US 20 NE FREEPORT TO 0.1MI W OF ROCK CITY RD IN ROCK CITY.	4,022,219	-	50,497
064D060	011-49442-7700-0026	CONSTRUCTION AT FAP-595, IL 5/MILAN BELTWAY/52ND AVE INTERCHANGE IN ROCK ISLAND.	337,660	36,210	-
0645600	902-49442-7700-0027	CONSTRUCTION AT FAP-17, E OF PLUM RIVER @ SAVANA TO E OF MT CARROLL. US 52/IL64	18,263,310	2,555,627	78,953
0645940	902-49442-7700-0026	CONSTRUCTION AT FAP-303, IL 173 IN LOVES PARK 3MI S OF ROSCOE.	19,822,469	63,998	-
0646470	011-49442-7900-0027	CONSTRUCTION AT FAP-595, OVER THE ROCK RIVER TO JOHN DEERE RD & BLACKHAWK AVE (52ND AVE EXTENSION).	13,301,749	-	90
0649690	902-49442-7700-0026	CONSTRUCTION AT FAP-309, US 30 FROM 0.2MI E OF JACKSON ST IN MORRISON TO FRENCH CREEK, ONE MI E OF MORRISON.	5,316,655	123,232	-
0663500	553-49444-7700-0024	CONSTRUCTION AT FAP-591, REMOVE & REPLACE STRUCTURE CARRYING US 34 OVER LITTLE ROCK CREEK 2.2 MI E OF SANDWICH.	1,434,558	-	9,117
0666170	902-49442-7700-0027	CONSTRUCTION AT FAP-623, OVER LITTLE VERMILLION RIVER ON US 6 EASTSIDE OF LASALLE	3,476,476	-	21,843
0681950	902-49442-7700-0025	CONSTRUCTION AT FAI-74, RIVER FRONT DR INTERCHANGE, IL RIVER TO TP&WRR IN EAST PEORIA.	33,350,891	-	24,669
0681960	902-49442-7700-0025	CONSTRUCTION AT FAI-74, FROM MONROE AVE TO 0.4KM W OF INDUSTRIAL SPUR, INCLUDING MURRAY BAKER BRIDGE.	58,023,213	-	9,448

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0681980	011-49442-7900-0027	CONSTRUCTION AT FAI-74, FROM NEBRASKA AVE TO MONROE AVE IN PEORIA.	68,777,451	-	19,922
0682000	011-49442-7900-0027	CONSTRUCTION AT FAI-74, FROM W OF STERLING AVE TO NEBRASKA AVE & WAR MEMORIAL DR INTERHCNG FROM STERLING TO W OF UNIVERSITY AVE.	48,412,866	-	6,241
0682010	011-49442-7700-0026 902-49442-7700-0026	CONSTRUCTION AT FAI-74, WB LANES FROM IL RIVER TO E OF WASHINGTON ST INCLUDE CAMP ST, MAIN ST, WASHINGTON N ST & STRUCTURES OVER RT.	37,523,309	-	50,077
0725350	553-49444-7700-0024	CONSTRUCTION AT FAP-75, FROM 2.1 MI N OF CHRISTIAN CO. LN TO JOHN ST IN ROCHESTER	17,024,121	-	-
0725410	011-49442-7900-0027 019-49446-7700-0029	CONSTRUCTION AT @ I71, NEW SEGMENT OF MACARTHUR BLVD, & RELOCATED PORTION OF RECREATION DR.	24,190,748	446,864	1,279,051
0741290	011-49442-7900-0027	CONSTRUCTION AT FAP-774, IL RT 32/33 FROM NAZARENE CHURCH RD TO FORD AVE.	69,649	1,940	-
076A710	902-49442-7700-0027	CONSTRUCTION AT FAP-310, IL 255 IN GODFREY, IL (US 67/IL 267)	291,189	-	676
0763000	011-49442-7700-0026 902-49442-7700-0026	CONSTRUCTION AT FAP-103, GREENMOUNT RD TO PEABODY RD, IL13/15.	15,221,017	291,089	634,809
0763010	902-49442-7700-0025	CONSTRUCTION AT FAP-586, IL RT 162 IN TROY FROM WEST OF FORMOSA RD TO US 40.	8,084,200	1,061,862	-
0764290	553-49444-7700-0024	CONSTRUCTION AT FAI-64, FROM IL RT 157 TO GREENMOUNT RD (IL159) TO LINCOLN TRAIL EXIT.	54,627,090	-	20,412
0769860	902-49442-7700-0025	CONSTRUCTION AT FAP-332, US 45, 4LN ROADWAY FROM W OF FOSTERBURG RD TO W OF SEMINARY RD. V10N12 03/23/2007	9,492,553	6,625	-
0837820	011-49442-7700-0026	CONSTRUCTION AT INTERSECTIONS OF ILLINOIS ROUTE 64 AT RANDALL ROAD AND AT DEAN STREET	15,878,581	-	75,675
0913530	011-49442-7900-2027	CONSTRUCTION AT FAS 642 AT INTERSTATE 57 NORTH OF MATTOON	11,436,773	2,544	-
0933460	011-49442-7700-0024	CONSTRUCTION AT MEREDITH DRIVE FROM BUSINESS ROUTE 55 TO FIRST STREET IN SHERMAN	3,101,643	-	1,285
0986300	553-49444-7700-0024	CONSTRUCTION AT FAP-332, US 45, 1.4 MI THRU VILLAGE OF MUDDY FROM MIDDLE FORK SALINE RIVER TO N EDGE OF MUDDY.	4,118,902	-	12,025
AD990006	011-49442-7700-0024	PH 1 AND PH 2 FOR IL-64 FROM IL-59 TO KAUTZ RD FA-307 1998-0191 DUPAGE CO	1,315,000	-	301,368
AL042135	011-49442-7700-0024	PRELIMINARY ENGINEERING FOR LASALLE DRIVE FROM STOCKTON DR. TO LAKE SHORE DR. (PHASE II) CHICAGO 00-B0259-00-PV D-88-001-04	800,000	-	255,153
JN100256	011-49442-7700-0026	FAU 3756 2000-060R COOK C-91-256-00 JOINT AGREEMENT. CONSTRUCTION OF NEW HIGHWAY TO BE KNOWN AS ORLAND PARKWAY	3,659,320	-	1,620
JN102515	011-49442-7700-0024	FAP 345 (US-20), SECTION 7Y-N-3, COOK CO C-91-249-01. MAKE SURVEYS, OBTAIN ROW, PREPARE PLANS AND SPECS, RECEIVE BIDS, ENGINEERING INSPECTION	600,000	30,000	-
JN104031	902-49442-7700-0025	IL 22, SEC Y-R-2, C-91-209-03, LAKE COUNTY, DEVELOP COMPENSATORY STORAGE SITE TO COMPENSATE FOR FILL IN THE FLOOD PLAIN AS A RESULT IF IL 22 IMPROVEMENTS	450,000	-	64,372
JN105520	902-49442-7700-0026	DEMOLISHING TWO (2) HOMES, FAP 338/ILLINOIS ROUTE 59 @ 100 & 102 CHANNAHON STREET IN WILL COUNTY,	9,000	-	2,275
JN303014	902-49442-7700-0025	STATE JOB # C-91-222-05, SECTION # 2005-029DM OR 170, CH 50 & CH 18, SEC (32-15D) W&RS, (70-15D) W&RS, IROQUOIS CO.,C-93-101-03, JURISDICTIONAL TRANSFER, PLANS, SPECS, SURVEYS, RECEIVE BIDS, MAKE AWARDS	904,000	-	169,570
JN602017	902-49442-7700-0026	FAI 72 (MACARTHUR BLVD), SEC (84-9-4)HBK:BY,BY-1, SANGAMON CO. C-96-523-04. PRELIMINARY ENGINEERING ONLY FOR PROPOSED EXTENSION OF MACARTHUR BLVD.	2,377,828	161,052	-
RR100326	902-49442-7700-0025	FAP 337(IL 22), SEC 19R-1, LAKE CO., C-91-326-00, FED PROJ#NHF-0337(006), PREPARE CIRCUIT DRAWINGS, ASSEMBLE, INSTALL OR RELOCATE WARNING DEVICES & THEIR OPERATING CIRCUITS	300,756	-	25,740
RR100327	902-49442-7700-0025	FAU 3504(OLD RAND RD), SEC 19R-1, LAKE COUNTY, C-91-326-00, FED PROJ #NHF-0337(006), PREPARE CIRCUIT DRAWINGS, PS&E, ASSEMBLE & INSTALL WARNING DEVICES, REMOVE XING, RAISE TRACK, ETC.	318,669	-	109,128
RR100328	011-49442-7700-0025 902-49442-7700-0025	FAP 337(IL 22), SEC 19R-1, LAKE CO., C-91-326-00, ALL TEMP AND PERM ALTERATIONS OR RELOCATIONS OF COMM & SIGNAL WIRE LINES, SIGNALS & APPURTENANCES, FURNISHING & PLACEMENT OF BALLAST, REMOVE TRACK	305,024	-	8,999
RR101013	902-49442-7700-0025	FAI 94(IL 394), SEC {(0204.1 & 0312-708W) & R-3}, COOK CO., C-91-013-01, RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES, ENGINEERING AND INSPECTION	75,356	-	4,500

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RR103009	902-49442-7700-0025	FAI 80/94, SECTION (0303.6&0303.6A)B, COOK COUNTY, C-91-514-01, ALTERATION OR RELOCATION OF COMMUNICATION AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES ON ITS RIGHT OF WAY AS NECESSARY.	4,500	-	4,500
RR103072	011-49442-7700-0024	FAP 360 (IL-56), SEC 2003-25T, KANE CO. C-91-072-03. REMOVE/RELOCATE ELECTRIC SERVICE POLE SERVING RR PROTECTION DEVICE, REINSTALL METER, CONNECT ELEC SERVICE BACH-0360(006)	20,000	-	4,113
RR103552	902-49442-7700-0026	FAP 337(IL 22), SEC 20R-5, LAKE CO., C-91-552-99, PREPARE CIRCUIT DRAWINGS, ESTIMATE AND SPECS, REMOVE EXISTING GRADE XING, RAISE TRACK, INSTALL PREFAB CROSSING, TRAFFIC CONTROL	361,795	-	44,051
RR195438	011-49442-7700-0024	FAP 344(127TH ST/BURR OAK AVE), SEC 0101.1 BR-2, COOK CO., C-91-438-96, TEMPORARY OR PERMANENT ALTERATION OR RELOCATION OF COMMUNICATION AND SIGNAL WIRE LINES, SIGNALS, APPURTENANCES.	3,313	-	3,313
RR196438	902-49442-7700-0025	FAP 344(127TH ST/BURR OAK AVE), SEC 0101.1 BR-2, COOK CO., C-91-438-96, TEMPORARY AND PERMANENT ALTERATIONS OR RELOCATIONS OF COMMUNICATIONS AND SIGNAL WIRE LINES SIGNALS AND APPURTENANCES	42,149	-	32,454
RR197194	011-49442-7700-0024	FAP 344(127TH ST/BURR OAK AVE), SEC 0101.1 BR-2, COOK CO., C-91-438-96, REPLACEMENT OF PORTIONS OF EXISTING XING EXTENSIONS WITH PREFAB MATERIALS, RELOCATION OF WARNING DEVICES, TEMP SIGNAL & GATE	218,514	-	56,939
RR199149	902-49442-7700-0025	FAP 307 (IL-64), SEC 131-WRS-1, DUPAGE CO C-91-149-99. DRAWINGS, ESTIMATES, SPECS, INSTALL CROSSING, ETC.	929,396	-	46,284
RR199249	011-49442-7700-0026 011-49442-7900-0027	FAP 351(US 6), SEC 3277R, COOK CO., C-91-249-99, REVIEW PS&E, REVIEW MAIN CONTRACT DESIGN PLANS, RELOCATE GAS HOUSE, MAKE TIE-INS, CONSTRUCTION INSPECTION, FLAGGING	1,987,139	-	1,230,919
RR200080	902-49442-7700-0025	FAP 505(IL 75), SEC (76,77)RS-4, WINNEBAGO COUNTY, C-92-118-05, REMOVE EXISTING GRADE XING, INSTALL CROSSING, RAILS, TIES, BALLAST, ETC., REPLACE EXISTING SIGNALS WITH LED SIGNALS, ETC.	184,713	-	3,389
RR604523	902-49442-7700-0025	FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO., C-96-523-04, PRELIMINARY & CONSTRUCTION ENGINEERING, FLAGGING	484,000	93,492	8,702
RR604524	902-49442-7700-0025	FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO., C-96-523-04, ALTERATION OR RELOCATION OF COMMUNICATION &/OR SIGNAL WIRE LINES, SIGNALS AND RR APPURTENANCES, PRELIMINARY & CONSTRUCTION ENG	65,700	-	58,944
RR800921	902-49442-7700-0025	FAP14 (IL3), SO DESIGN PT 2, ST. CLAIR COUNTY, C-98-142-01, PRELIMINARY AND FINAL DESIGN PLANS, SPECIFICATIONS AND CONSTRUCTION COST ESTIMATE FOR ALL WORK TO BE PERFORMED.	62,000	-	60,769
RR801002	902-49442-7700-0025	FAP 600(IL 159), SEC 129R, ST. CLAIR CO., C-98-002-01 PRELIMINARY AND CONSTRUCTION ENGINEERING & INSPECTION (SN 082-0208)	22,908	-	17,802
RR801919	902-49442-7700-0025	FAP 14(IL 3), SEC (520-1,2) R, ST. CLAIR CO., C-98-142-01, PRELIMINARY AND FINAL DESIGN PLANS, SPECIFICATIONS AND CONSTRUCTION COST ESTIMATES	175,000	-	97,842
RR801924	902-49442-7700-0025	FAP 14(IL 3), PART II-SOUTH DESIGN, MADISON COUNTY C-98-142-01, DESIGN PLANS, SPECIFICATIONS AND CONSTRUCTION COST ESTIMATES.	175,000	6,618	86,714
RR801929	902-49442-7700-0025	FAU 9105, SEC 119BR, MADISON CO., C-98-023-02, ALL TEMPORARY AND PERMANENT ALTERATIONS OR RELOCATIONS OF COMMUNICATION AND SIGNAL WIRE LINES, ETC., PRELIMINARY & CONSTRUCTION ENGINEERING & INSPECTION	37,400	-	37,148
RR803023	902-49442-7700-0025	FAU 9105, SEC 119BR, MADISON CO., C-98-023-02, ALTERATION OR RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS & APPURTENANCES ON ITS R.O.W., PRELIMINARY AND CONSTRUCTION ENGINEERING AND INSPER.	22,400	-	8,043
RR804900	902-49442-7700-0025	FAP 788(IL 3), SEC 520-2, 83-1-1HB(B), MADISON & ST. CLAIR COS., C-98-051-04, RELOCATION OF AN EQUIPMENT TRACK AND TEAM TRACK.	2,700,000	-	2,700,000
RR805900	902-49442-7700-0025	FAP 788, SEC 520-2-1, MADISON CO., C-98-004-04, DEMOLITION OF A PORTION OF VENICE HIGHLINE FROM EASTERN ABUTMENT OVER EXISTING IL 3 TO THE WESTERN ABUTMENT OVER MADISON YARD OF THE FIRM.	500,000	-	187,008
UT101011	011-49442-7700-0024	FAP 338 (IL-59), SEC 113R-2, WILL, C-91-010-94 RELOCATING BURIED CABLE, VARIOUS LOCATIONS	11,250	11,250	-
UT103001	011-49442-7700-0024	FAI 290 (I-190/IL-53), SEC (22-1-2,0103-301&0305-3 ETAL), COOK CO. C-91-316-97. REMOVAL OF RETIRED GAS MAIN	43,416	-	17,376

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UT104003	902-49442-7700-0025	FAU 1611(I-94/IL 394), SEC 2001-166B, COOK COUNTY C-91-009-01, ADJUST A 12" WATER MAIN TO AVOID CONFLICT WITH PROPOSED STORM SEWER	4,963	-	4,963
UT104008	902-49442-7700-0025	FAP 332&FAI 80/94, SEC {0303(.1,.6&.6A)} B, COOK CO., C-91-514-01, RELOCATION OF A COMPANY AND U.S. SPRINT FIBER OPTIC CABLE WHICH IS IN CONFLICT WITH PIER NUMBER ONE ON CANADIAN NAT'L RR R.O.W.	36,281	-	13,380
UT104009	902-49442-7700-0025	FAP 332&FAI 80/94, SEC (0303(.1,.6&.6A)) B, COOK CO., C-91-514-01, RELOCATION OF FIBER OPTIC CABLE IN CONFLICT WITH CONSTRUCTION OF PIER NUMBER ONE OF PROPOSED STRUCTURE	44,299	-	10,697
UT104010	902-49442-7700-0025	FAI 90/94, SEC 2323-R-1, COOK CO., C-91-089-03, WENTWORTH J BRIDGE AT I-90/94, BRIDGE ATTACHMENT & APPROACH ROADWAY, CABLE RELOCATIONS TO UNDERGROUND CROSSINGS OF DAN RYAN EXPRESSWAY	224,928	124,688	100,240
UT104016	902-49442-7700-0025	FAI 80(I-80/94/US 6), SEC 2425R-3 & 2425-711B, COOK COUNTY, C-91-015-01, EXTENSION OF EXISTING CASING PIPE	199,279	-	279
UT104017	902-49442-7700-0025	FAP 870 (IL 53), SEC (22-5&533) WRS-2, DUPAGE CO., C-91-363-97, RELOCATION OF APP 720' OF 6" STEEL PIPE ALONG FULLERTON AVE AND 105' OF 6' STEEL PIPE ALONG IL 53	108,689	-	53,313
UT105004	902-49442-7700-0025	FAP 332 & FAI 94/ILLINOIS ROUTE 394/I-94 IN COOK COUNTY, INTERCHANGE & ROADWAY RECONSTRUCTION, NEW BRIDGE CONSTRUCTION AND RELOCATION OF FIBER OPTIC CABLES	167,292	-	90,767
UT105007	902-49442-7700-0025	FAP ROUTE 337/ILLINOIS ROUTE 22 FROM WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD. MAKING ADJUSTMENTS TO EXISTING FACILITIES LOCATED WITHIN LIMITS.	217,396	-	51,211
UT105009	902-49442-7700-0025	STATE JOB #C-91-326-00, SECTION #19R-1			
UT105009	902-49442-7700-0025	FAP ROUTE 337/ILLINOIS ROUTE 22: WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD IN LAKE COUNTY. RELOCATION OF AERIAL FACILITIES, SECTION 19R-1 STATE JOB # C-91-326-00	16,990	-	16,990
UT105012	902-49442-7700-0025	FAP 870/ILLINOIS ROUTE 53: ARMY TRAIL ROAD TO ILLINOIS ROUTE 64 RELOCATION OF 670 LF OF BURIED CABLE, DUPAGE COUNTY, SECTION # (22.5-533)WRS-2, STATE JOB # C-91-363-97	17,961	-	17,961
UT105015	902-49442-7700-0026	FAU 1487, SEC 66R, DUPAGE COUNTY, C-91-025-02, RELOCATING SANITARY SEWERS AND REPLACING MAN-HOLES	207,753	-	4,501
UT105017	902-49442-7700-0026	UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 FROM STATEVILLE ROAD/ESSINGTON ROAD TO LARKIN AVENUE IN WILL COUNTY, STATE JOB # C-91-217-00, SECTION # (B & 14) R-3	42,791	-	17,322
UT105018	902-49442-7700-0026	UTILITY ADJUSTMENTS FOR FAP 337/ILLINOIS ROUTE 22 FROM EAST OF BUESCHING ROAD TO EAST OF QUENTIN ROAD IN LAKE COUNTY, STATE JOB # C-91-431-00, SECTION # 20WRS-6	98,880	-	7,254
UT106001	902-49442-7700-0026	UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 AT LILY CACHE ROAD AND AT LILY CACHE CREEK IN WILL COUNTY, STATE JOB # C-91-002-01, SECTION # 14-B-R-1 & 15N-3	27,470	-	3,175
UT106004	011-49442-7900-0027	UTILITY ADJUSTMENTS ON FAP 351/U.S. ROUTE 6-159TH STREET AT C.N. RAILROAD IN COOK COUNTY, STATE JOB # C-91-068-05, SECTION #3277B	160,050	-	33,416
UT206006	011-49442-7900-0027	RELOCATE UNDERGROUND FIBER OPTIC CABLE ALONG NORTH SIDE OF IL 173 FROM STATION 142+00 TO 233+00	75,955	-	75,955
UT604020	902-49442-7700-0025	FAP 75(IL 29), SEC 11-2(2B,B-1)143(RS-5,W-2), CHRISTIAN CO., C-96-507-04, LOWERING OF A 14 INCH PIPELINE AT MAINLINE ROADWAY STATION 1299+00	195,415	-	108,107
UT607006	011-49442-7900-0027	FAU 8071 (MACARTHUR BLVD) SECTION 84-9-4 HBK BY BY-1 JOB NO C-96-523-04 SANGAMON COUNTY RELOCATING & REPLACEMENT OF FIBER OPTIC LINE	96,895	-	27,323
UT704008	902-49442-7700-0025	FAP 774(IL 32/33), SEC 107 WRS-1, 107BY, 107 BY-1, 107B-2, EFFINGHAM CO., C-97-099-01, RELOCATION OF EXISTING COPPER DISTRIBUTION CABLE	9,845	-	9,845
UT801018	902-49442-7700-0025	FAP 310 (IL-255), SEC 60-12HB-4, MADISON CO C-98-033-01 RELOCATION OF BURIED TELEPHONE CABLE AND REMOVE AERIAL TELEPHONE CABLES	58,250	-	58,250
UT803040	902-49442-7700-0025	FAP 592(IL 157), SEC 65R.65BR.65-IB, MADISON CO. C-98-085-01, RELOCATION OF GAS DISTRIBUTION MAIN.	245,000	245,000	-
UT803055	011-49442-7900-0027	FAP 592(IL 157), SEC 65R.65BR.65-IB, MADISON COUNTY C-98-085-01, RELOCATE 8" WATER MAIN.	126,000	-	9,709
UT803061	902-49442-7700-0025	FAP 310 (IL-255), SEC 60-13, MADISON CO C-98-006-02. RELOCATION OF GAS TRANSMISSION MAIN	135,800	-	54,013
UT804009	902-49442-7700-0025	FAP 103(IL 13/15), SEC 27-1R-1, ST. CLAIR CO., C-98-090-03, REMOVAL & RELOCATION OF ELECTRICAL LINES DUE TO THE PROPOSED WIDENING OF IL 15/13.	276,000	-	6,395

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UT804011	902-49442-7700-0025	FAP 103(IL 13/15), SEC 27-1R-1, ST. CLAIR COUNTY, C-98-090-03, ABANDONMENT OF APP 900' OF 1.25" GAS DIST MAIN & INSTALLATION OF APP 950' OF 2" GAS DISTRIBUTION MAIN AND ASSOCIATED EQUIPMENT.	57,098	-	57,098
UT805004	902-49442-7700-0025	FAP 103, SEC 27-1R, ST. CLAIR CO., C-98-089-03 REMOVAL OF EXISTING WATER MAIN. INSTALLATION OF WATER MAIN AND ALL ASSOCIATED EQUIPMENT.	604,000	-	65,482
UT805006	902-49442-7700-0025	FAP 310, SEC. 60-12, MADISON COUNTY, C-98-034-01 REMOVAL AND INSTALLATION OF POWER POLES AND ASSOCIATED EQUIPMENT	53,633	-	53,633
UT805008	902-49442-7700-0025	FAP 103, SEC. 27-1R, ST. CLAIR COUNTY, C-98-089-03 REMOVAL AND INSTALLATION OF POWER POLES AND ASSOCIATED EQUIPMENT	210,000	-	210,000
UT805009	902-49442-7700-0025	FAP 103, SEC. 27-1R, ST. CLAIR COUNTY, C-98-089-03 REMOVAL AND INSTALLATION OF GAS DISTRIBUTION MAIN	5,342	-	5,342
UT904001	011-49442-7700-0024	FAS 903/FAU 9588, SEC (39Q,36-1)W-1.RS-1, WILLIAMSON CO., D-99-044-01, RELOCATION OF CATHODIC PROTECTION ANODES, PIPELINE MARKERS AND TEST STATIONS, AND ADD'L PROTECTION OF CONCRETE CAPS	78,600	-	78,600
UT904002	902-49442-7700-0025	RELOCATION OF EXISTING TELEPHONE LINES FAS/FAU ROUTE 903/9588	18,802	-	18,802
UT904003	902-49442-7700-0025	RELOCATION OF EXISTING TELEPHONE LINES FAS/FAU ROUTE 903/9588	146,982	-	146,982
UT905003	902-49442-7700-0025	RELOCATION OF FIBER OPTIC LINE ALONG RAILROAD RIGHT-OF-WAY ON US 51	40,615	-	14,697
PSB078013	011-49405-7700-0026 011-49442-7900-0028 902-49405-7700-0025	PTB 078-013, PHASE II, START-UP AGR. D-94-008-97 PLAN PREPARATION FOR RESURFACING A 2 LANE ADDITION ON US-24 FROM W OF PEYTON CREEK TO KINGSTON MINES	2,666,960	380,998	222,208
PSB086017	011-49405-7700-0026 902-49405-7700-0025	PTB 086-017, PH 2, STARTUP AGMT, D-93-054-03, AP FAP 704, SEC (1)N&TS-1, MCLEAN COUNTY, PS&E FOR RECONSTRUCTION, RELOCATION AND TRAFFIC SIGNAL INSTALLATION	679,605	-	62,823
PSB103004	011-49442-7900-0028	PTB 103-004, PHASE II, START-UP AGR. D-91-263-97 FAI 55, WILL CO. CONTRACT PLANS FOR NEW STRUCTURE RAMP	3,263,850	12,315	5,491
PSB110032	011-49405-7700-0026 902-49405-7700-0025	PTB 110-032, PHASE II, START-UP AGR. EFFINGHAM CO D-97-012-01. FAP 774 CONSTRUCTION PLANS FOR REHAB OF FAP 774 FROM W OF THE SHUMWAY WYE INTERSECTION TO IL-32/33 TO FORD COUNTY	950,825	-	40,368
PSB110042	902-49405-7700-0025	PTB 110-042, PH 2 STARTUP, D-98-168-99, FAP 103, ST. CLAIR CO., DRAINAGE STUDY, ROADWAY PLANS, STRUCTURE PLANS, ROW PLANS AND DOCUMENTS FOR WIDENING OF IL 13/15	1,109,338	8,392	75
PSB112031	011-49405-7700-0026 902-49405-7700-0025	PTB 112-031, PHASE II, START-UP D-98-102-99 FAI-64, PLANS, SPECS, ESTIMATES FOR WIDENING OF I-64	1,259,407	-	26,842
PSB114034	011-49442-7900-0029	PTB 114-034, PH 2, STARTUP, D-94-069-00, IL94/IL116 SEC (109B)BR-2, BR-3, HENDERSON CO., PLANS & CONTRACT DOCUMENTS FOR RECONSTRUCTION OF STRUCTURES OVER DIXON & WOLF CREEKS AND ROADWAY APPROACHES	201,537	-	2,077
PSB114046	011-49405-7700-0026 902-49405-7700-0025	PTB 114-046, PH 2, STARTUP, D-97-057-05, FAP 805 (IL 161), SEC (101, 102)R, MARION CO., CONTRACT PLANS/SPECS AND R.O.W. PLATS/PLANS FOR UPGRADING THE EXISTING 2 LANES TO MULTI LANES	1,486,338	363	359,026
PSB115027	011-49405-7700-0026 902-49405-7700-0025	PTB 115-027, PH2 STARTUP AGMT, D-93-033-03, FAS 250 LASALLE CO., CONTRACT PLANS, SPECS AND ESTIMATES FOR RESURFACING, GRADING AND SHOULDER RECONSTRUCTION OF US 52/IL 251 FROM N OF I80 TO S OF MENDOTA	404,174	-	6,065
PSB116019	011-49442-7900-0027	PTB 116-019, PH 2, STARTUP, D-94-072-00, FAU 6757, SEC (105B)BR-3, HENDERSON CO., PLANS AND CONTRACT DOCUMENTS FOR RECONSTRUCTION OF STRUCTURES OVER LITTLE FARM CREEK AND ROADWAY APPROACHES.	165,831	-	2,351
PSB890135	011-49405-7700-0026	PTB 890-135, PHASE II, START-UP AGR. MADISON CO. FAU 9105. ROADWAY AND STRUCTURE PLANS FOR RECONSTRUCTION AND REHAB OF MCKINLEY BRIDGE	3,781,282	-	2
PTB085021	011-49405-7700-0026	PTB 085-021, PRIME AGR. PHASE II. PUTNAM D-93-098-99, PRELIMINARY ENGINEERING FOR IL-71 FROM E OF I-180 TO IL-89	370,556	1,475	-
PTB106011	011-49405-7700-0026	PTB 106-011, PRIME AGR. PHASE II. FAI-90 D-91-300-98, COOK. PLANS, SPECS AND ESTIMATES FOR ROADWAY IMPROVEMENT AND STRUCTURE REHAB AT FAI-90 AT CENTRAL AVENUE	343,443	1,768	-
PTB108037	011-49442-7700-0024 902-49405-7700-0025	PTB 108-037, START-UP AGR. PHASE I. IL-53, P-91-145 -99, DUPAGE. COMBINED DESIGN REPORT AND ECAD FOR IMPROVEMENT OF IL-53 FROM IL-64 TO S OF IL-56 IN DUPAGE CO.	2,921,052	268,497	69,579
PTB108038	011-49405-7700-0026 011-49442-7900-0027 011-49442-7900-0029	PTB 108-038, START-UP AGR. PHASE I. P-91-146-99 DUPAGE CO. IL-56. COMBINED DESIGN REPORT AND ECAD FOR IL-59 TO NAPERVILLE ROAD	1,620,727	220,649	-

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PTB108042	902-49405-7700-0025	PTB 108-042, START-UP AGREEMENT, PHASE I. COOK P-91-147-99, PREPARE ECAD AND COMBINED LOCATION/ DESIGN REPORT FOR DES PLAINES RIVER ROAD FAP-2710	1,285,416	260	12
PTB108047	011-49405-7700-0026 902-49405-7700-0025	PTB 108-047, START-UP AGR. PHASE I, IL-31, P-91-13 5-99, MCHENRY, PROFESSIONAL SERVICES IN CONNECTION WITH IL-31 FROM BULL VALLEY ROAD TO IL-171 - PHASE I STUDY	2,116,090	206,489	248,871
PTB108050	011-49405-7700-0026 011-49442-7700-0024	PTB 108-050, PRIME AGR. PHASE II, PART ONE, COOK D-91-222-99, SN 016-518, 0208. US-12/20/45 FAP-330 PRELIMINARY ENGINEERING FOR US-45 (LAGRANGE ROAD) FROM IL-171 TO 87TH STREET	1,971,844	-	43,475
PTB108060	011-49405-7700-0026 011-49442-7900-0028	PTB 108-060, PRIME AGR. PHASE I. IL-163, ST. CLAIR P-98-105-99, PROJECT REPORT FOR REHABILITATION OF IL-163 FROM IL-157 TO IL-158	865,164	42,402	-
PTB109004	011-49405-7700-0026 011-49442-7900-0027	PTB 109-004, PRIME AGR. PHASE II, FA-351, COOK ENGINEERING FOR RECONSTRUCTION OF US-6 FROM I-294 TO IL-1.	3,054,486	112,658	514
PTB109006	011-49405-7700-0026 011-49442-7700-0024	PTB 109-006, PRIME AGR. PHASE II. IL-83, LAKE D-91-341-96. SN 049-0004. PLANS FOR REHAB OF IL-83 FROM WISCONSIN STATE LINE TO	1,615,536	113,853	18,978
PTB109007	902-49405-7700-0025 011-49405-7700-0026	PETITE LAKE RD. PARTIAL OB \$500,000. TOTAL AGR. = \$1,023,555 PTB 109-007A&B, PRIME AGR. PHASE II, FAI-90, COOK. D-91-096-97, D-91-300-97. CONTRACT PLANS FOR SUPERSTRUCTURE REMOVAL AND REPLACEMENT SN 016-0708, 016-0836	919,234	-	5
PTB109033	011-49405-7700-0026	PTB 109-033, PRIME AGR. PHASE II, D-94-103-89, MISC ENGINEERING WORK ON VARIOUS PROJECTS, VARIOUS ROUTES IN DISTRICT 4 - WORK ORDERS	314,977	10,503	-
PTB109034	011-49405-7700-0026	PTB 109-034, PRIME AGR. PHASE II. VARIOUS ROUTES VARIOUS COUNTIES, DISTRICT FOUR. WORK ORDERS FOR MISCELLANEOUS ENGINEERING. D-94-104-99	577,624	101,046	-
PTB110001	011-49405-7700-0026 011-49442-7900-0028	PTB 110-001, PRIME AGR. PHASE II. FAP-305, COOK D-91-298-99. PLANS FOR WILLOW ROAD FROM US-45 TO I-294.	2,416,697	1,395	66,872
PTB110002	011-49405-7700-0026 902-49405-7700-0025	PTB 110-002, PRIME AGR. PHASE II. COOK. FA-305 PLANS, SPECS, ESTIMATES FOR RECONSTRUCTION OF PALATINE ROAD W OF IL-83. PARTIAL OB. \$800,000 TOTAL AGR. = \$2,859,596	5,394,524	75,145	147,192
PTB110007	011-49405-7700-0026 011-49442-7900-0029	PTB 110-007, PRIME AGR. PHASE II. FAI-94 COOK D-91-322-99. PUMP STATION REPORT AND PLANS, SPECS, ESTIMATES FOR REHAB OF EXISTING STORM SEWER PARTIAL OB. BAL IN FY-2002. TOTAL = \$603,601	695,909	156,015	80,021
PTB110009	011-49442-7900-0027	PTB 110-009, PHASE I, START-UP AGR. IL-47, MCHENRY P-91-195-99. DESIGN REPORT AND ECAD FOR IMPROVEMENT OF IL-47 FROM REED RD TO KRUETZER ROAD	1,195,972	-	922
PTB110036	011-49405-7700-0026	PTB 110-036, ADVANCED AGR. PHASE II D-98-013-00, FA-999, ST. CLAIR/MADISON. CONSTRUCTION PLANS AND DOCUMENTS FOR NEW MISSISSIPPI RIVER BRIDGE AND ROAD WAY WORK.	20,148,356	832,761	-
PTB110037	011-49405-7700-0026 011-49442-7700-0024	PTB 110-037, PRIME AGR. PHASE II. FAI-70, ST. CLAIR. D-98-014-00. PLANS FOR SEISMIC AND RETROFITTING OF PIGGOTT AND TUDOR RAMPS	1,455,125	-	14,519
PTB110044	011-49442-7700-0024	PTB 110-044, PRIME AGR PHASE I. FAP-42, JACKSON P-99-100-00 PROJ ACHPD-HPD-0712(1) COMBINED DESIGN REPORT/ECAD IMPROVEMENT OF IL-13/172 TO 4-LANE PARTIAL OB. BAL OF \$250,164 IN FY-2002	2,488,718	-	30,813
PTB111026	011-49405-7700-0026 011-49442-7700-0024 011-49442-7900-0027	PTB 111-026, PRIME AGR. PHASE II. FAP-310 D-98-038-92, MADISON. PREPARE CONTRACT PLANS FOR CONSTRUCTION OF 4-LANE HIGHWAY FROM SEMINARY ROAD TO IL-267. PARTIAL OBLIGATION BAL = \$1,052,731	2,490,547	31,720	15,770
PTB111027	011-49405-7700-0026 695-49442-7700-0000 902-49405-7700-0025	PTB 111-027 PRIME AGR. PHASE II, D-98-034-00 FAP-310 MADISON PRELIMINARY ENGINEERING FOR REHAB OF IL-267 FROM 3 MILES NORTH OF GODFREY TO JERSEYVILLE	3,781,950	303,143	13,133
PTB111028	902-49405-7700-0025	PTB 111-028, PRIME AGR. PHASE I. P-98-169-99 MADISON. FA-586. PROJECT REPORT AND CONGESTION MANAGEMENT ON IL 162. PARTIAL OB. REMAINING BALANCE = \$704,446	1,820,025	17,404	4,948
PTB112001	011-49405-7700-0026 902-49405-7700-0025	PTB 112-001, PRIME AGR. PHASE II, LAKE. FAP-337 D-91-531-99. PLANS, SPECS, ESTIMATES INCLUDING STRUCTURE PLANS FOR RECONSTRUCTION AND WIDENING OF IL-22 FROM E OF I-94 TO W OF US 41	1,449,657	-	59,692
PTB112002	011-49405-7700-0026 011-49442-7700-0024 902-49405-7700-0025	PTB 112-002, START-UP AGR. PHASE II, FAI-290 COOK. D-91-316-97. CONTRACT PLANS, SPECS, ESTIMATES, SIGNING PLANS, SURVEY, DRAINAGE DESIGN, DEVON AVE TO IL-72	3,508,318	-	380,854
PTB112005	011-49405-7700-0026 011-49442-7700-0024 011-49442-7900-0027	PTB 112-005 B, C. START-UP AGR. PHASE II. FAI-57 COOK. D-91-533-99, D-91-534-99. PLANS, SPECS, ESTIMATES FOR REHAB OF STRUCTURES CARRYING 125TH STREET AND CICERO AVE OVER FAI-57	735,661	-	48,743
PTB112028	011-49405-7700-0026 902-49405-7700-0025	PTB 112-028, ADVANCED AGR. PHASE II. FAP-788 ST. CLAIR/MADISON. D-98-066-00. RELOCATION OF IL-3 FROM MONSANTO AVE IN SAUGET TO BROADWAY IN VENICE.	8,936,959	136,915	1,190,675
PTB112029	011-49405-7700-0026	PTB 112-029, ADVANCED AGR. PHASE II. ST. CLAIR D-98-067-00. ENGINEERING FOR I-55/70 INTERCHANGE	13,619,547	99,219	-

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PTB112036	011-49442-7700-0024 011-49442-7900-0028 011-49442-7900-0029	PTB 112-036, PRIME AGR. PHASE I. FAS-752 JERSEY P-98-042-99. PROFESSIONAL SERVICES FOR LAND SURVEYS AND ROW PLATS FOR IL-3 FROM IL-100 TO GRAFTON TO IL-109	568,565	46,785	79,251
PTB113005	011-49405-7700-0026 011-49442-7700-0024	PTB 113-005, START-UP AGR. PHASE II. FAI-57, COOK D-91-110-00. PLANS SPECS ESTIMATES, TS&LS FOR RESURFACING I-57 FROM LITTLE CALUMET RIVER TO I-90/94 AND REHAB OF 10 STRUCTURES	5,036,211	-	16,771
PTB113007	011-49405-7700-0026 011-49442-7700-0024	PTB 113-007, START-UP AGR. PHASE II. LAKE. D-91-552-99. WIDENING AND RECONSTRUCTION OF 2 LANE ROADWAY OF IL-22 FROM IL-83 TO US-45	1,245,916	-	1,809
PTB113008	011-49405-7700-0026 011-49442-7700-0024	PTB 113-008, START-UP AGR. PHASE II. LAKE. FAP-337 D-91-530-99. ENGINEERING FOR WIDENING AND RECONSTRUCTION OF EXISTING 2-LANE ROADWAY OF IL-22 FROM US-45 TO E OF I-94	3,931,367	190,278	205
PTB113026	011-49405-7700-0026	PTB 113-026, START-UP AGR. PHASE I & II, STEPHENSON, P-92-037-00. ENGINEERING FOR UPGRADING EXPRESSWAY TO A FREEWAY	1,564,433	-	56,830
PTB113044	011-49405-7700-0026	PTB 113-044, PHASE I, PRIME AGR. FAS-747 JERSEY P-98-031-00. PROFESSIONAL ENGINEERING FOR LAND SURVEYS 90 PARCELS ALONG IL-109 FROM IL-3 TO IL-267 IN JERSEYVILLE	318,448	-	1,997
PTB114003	011-49405-7700-0026 011-49442-7700-0024	PTB 114-003, PHASE II, START-UP AGR. US-45 LAKE D-91-209-00. CONTRACT PLANS, SPECS, ESTIMATES FOR RECONSTRUCTION OF US-45 FROM IL-137 TO S OF IL-120	670,039	19,037	-
PTB114026	011-49405-7700-0026	PTB 114-026, PHASE I, PRIME AGR. FAP-332 KANKAKEE P-93-081-97. PROJECT REPORT FOR REHAB OF IL-1/17 FROM NORTH CORPORATE LIMITS OF MOMENCE TO IL-114 IN MOMENCE	272,652	-	19,709
PTB115004	011-49405-7700-0026 011-49442-7900-0027	PTB 115-004, PHASE II, START-UP AGREEMENT. LAKE. FAP-337 D-91-326-00. ENGINEERING FOR WIDENING AND RECONSTRUCTION OF IL-22 FROM US-12 TO BEUSCHING ROAD	1,960,124	-	10,191
PTB115039	011-49442-7700-0024	PTB 115-039, PHASE II, PRIME AGR. WORK ORDERS VARIOUS ROUTES, DISTRICT SIX. ENGINEERING SERVICES FOR PHASE I AND/OR PHASE II WORK	1,000,000	39,404	5,658
PTB115041	011-49405-7700-0026	PTB 115-041, PRIME AGR. PHASE I, WORK ORDERS R-96-015-01, ENGINEERING FOR SURVEYING, VARIOUS ROUTES, VARIOUS COUNTIES, DISTRICT SIX	100,000	-	5,626
PTB116001	011-49405-7700-0026 011-49442-7700-0024 902-49405-7700-0025	PTB 116-001, PHASE II, START-UP AGR. COOK D-91-148-93 FAP-308. PROF SERVICES FOR RECONSTRUCTION OF PALATINE ROAD FROM E OF US-12 TO W OF IL-83 IN VILLAGE OF PALATINE	796,947	-	58,824
PTB116003	902-49405-7700-0025	PTB 116-003, START-UP AGR. PHASE II D-91-431-00 PROFESSIONAL SERVICES FOR WIDENING, RECONSTRUCTION OF IL-22 FROM E OF BEUSCHING RD TO QUENTIN RD	606,326	-	2
PTB116029	011-49442-7900-0027	PTB 116-029, PHASE II, START-UP AGR. FAP-870 DUPAGE. D-91-323-00. ENGINEERING FOR RECONSTRUCTION OF IL-53 FROM IL-64 TO S OF IL-56	1,240,240	101,130	113,274
PTB117003	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 117-003, PHASE II, START-UP AGR. D-91-018-01 ENGINEERING SERVICE FOR CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY/BORMAN EXPRESSWAY	12,141,714	105,596	2,443
PTB117004	902-49405-7700-0025	PTB 117-004, PHASE II, START-UP AGR. D-91-015-01 COOK. CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY.	13,422,051	-	4,177
PTB117006	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 117-006, PHASE II, START-UP AGR. D-91-012-01 FAI-94/FAP-332, COOK, ENGINEERING FOR CONTRACT PLANS FOR RECONSTRUCTION OF 4-LANE EXPRESSWAY	11,905,028	-	76,536
PTB117013	011-49405-7700-0026 902-49405-7700-0025	PTB 117-003(A)(B), START-UP AGR. PHASE II. COOK A=ROOSEVELT RD. D-91-534-00, B=5TH AVE D-91-022-01 PROF. SERVICES FOR REMOVE / REPLACE Roosevelt. RD OVER ADDISON CREEK & 5TH AVE OVER SILVER CREEK	314,824	-	26,127
PTB117021	011-49405-7700-0026 011-49442-7900-0027	PTB 117-021(B), PHASE II, START-UP AGR. LAKE D-91-031-01. PROFESSIONAL SERVICES - CONTRACT, PLANS, SPECS AND ESTIMATES FOR JOLIET ROAD OVER B&O AND IHB RAILROADS	460,575	-	31,033
PTB118012	011-49405-7700-0026	PTB 118-012, PHASE II, START-UP AGR. D-91-184-01 KANE, FAP 307, IL-64, PROFESSIONAL SERVICES FOR WIDENING AND RESURFACING IL-64 FROM 7TH AVE. TO DUNHAM ROAD	650,087	-	81,816
PTB118022	011-49405-7700-0026	PTB 118-022, PRIME AGR. PHASE II, R-91-069-00 FAP-870 DUPAGE PROFESSIONAL SERVICES - FIELD AND OFFICE ASSISTANCE FOR LAND SURVEYING	423,211	89,010	6,674
PTB118026	011-49405-7700-0026	PTB 118-026, PHASE I/II, START-UP AGR. P-92-088-01 VARIOUS ROUTES, COUNTIES, WORK ORDERS PLANS, SPECS, FOR CONSTRUCTION IMPROVEMENTS, DISTRICT 2	989,929	2,521	-
PTB119017	011-49405-7700-0026	TB 119-017, PHASE I, START-UP AGR. WORK ORDERS R-92-047-01. VARIOUS, ROUTES, COUNTIES. PROFESSIONAL SERVICES IN CONNECTION WITH ROUTE SURVEYS	200,000	1,833	-

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PTB119028	011-49405-7700-0026	PTB 119-028, PHASE II, START-UP AGR. D-95-010-99 FAI-74, CHAMPAIGN. ENGINEERING SERVICES FOR SURVEY AND PS&E FOR REPLACEMENT OF 2 STRUCTURES OVER I-74 AT IL-49	322,735	-	5,986
PTB120002	011-49405-7700-0026 011-49442-7700-0024 011-49442-7900-0027	PTB 120-002, PHASE I, START-UP AGR. P-91-065-01 US-45, LAKE CO. PHASE I STUDY	1,973,299	168,304	269,798
PTB120004	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 120-004 STARTUP AGR. PREP OF PLANS FOR I-90/94 FROM 16TH ST TO 70TH ST.	30,696,201	27,493	2,506,773
PTB120005	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 120-005, PH 2 STARTUP AGR. D-91-421-01, COOK CO., I-94, PLANS, SPECS ESTIMATES FOR COLLECTOR-DISTRIBUTOR ROADWAY, DAN RYAN EXPRESSWAY	16,359,151	19,199	1,003,351
PTB120006	011-49405-7700-0026	PTB 120-006, PHASE II, START-UP AGR. D-91-397-97 FAP 870 (IL-53), DUPAGE CO. PROFESSIONAL SERVICES FOR RECONSTRUCTION OF IL-53 FROM ARMY TRAIL ROAD TO ELGIN O'HARE EXPRESSWAY	1,546,984	141,447	76,723
PTB120007	011-49405-7700-0026 011-49442-7900-0029 695-49442-7700-0000	PTB 120-007, PHASE II, START-UP AGR. C688 COOK CO. D-91-285-01, FAU 2710. ENGINEERING AND GEOTECHNICAL INVESTIGATION AND REPORT, SURVEY, TS&L'S AND PLAN PREPARATION	2,044,681	868,447	428,449
PTB120009	011-49405-7700-0026 011-49442-7700-0024	PTB 120-009, PHASE II, START-UP AGR. D-91-384-01 PLANS, TS&L PLANS, DRAINAGE PLANS, SURVEY, TRAFFIC STAGING, LIGHTING FOR REHAB OF IL-43	959,586	-	138,157
PTB120020	011-49405-7700-0026 011-49442-7900-0027	PTB 120-020, PHASE II, START-UP AGR. KENDALL COUNTY D-93-025-01. PLANS, SPECS, ESTIMATES FOR RECONSTRUCTING EXISTING 2 AND 3 LANE RURAL AND URBAN PAVEMENT	1,868,449	249,243	108,751
PTB120025	902-49405-7700-0025	PTB 120-025, PHASE II, START-UP AGR. D-94-043-02 FAP 313, WARREN. CONTRACT PLANS FOR 4-LANE IMPROVEMENT OF PROPOSED US-34 FROM KIRKWOOD TO US-67 INTERCHANGE AT SW EDGE OF MONMOUTH	1,844,018	53,256	61,687
PTB121021	011-49405-7700-0026	PTB 121-021, PRIME AGR. PH 3, C-98-034-01, FAP310 MADISON CO., CONSTRUCTION INSPECTION	1,624,467	-	178,658
PTB122005	011-49405-7700-0026	PTB 122-005, PH 2 STARTUP, D-91-025-02, FAU 1487, DUPAGE CO., RECONSTRUCTION OF MAPLE AVE FROM CUMNOR RD TO IL 83 TO INCLUDE SUPPLEMENTAL SURVEY AND PRELIMINARY PLAN PREPARATION	944,463	-	39,072
PTB123005	011-49405-7700-0026 011-49442-7900-0028 902-49442-7700-0000	PTB 123-005, PHASE II, START-UP AGR. D-91-127-02 FAP 365, DUPAGE CO. CONTRACT PLANS FOR RECONSTRUCTION AND WIDENING OF IL-56	1,434,892	1,015,494	43,246
PTB123022	011-49442-7900-0029 902-49405-7700-0025	PTB 123-022, PH I STARTUP AGR. P-94-025-00, FAP 315, PEORIA CO., CORRIDOR STUDY, NEW HIGHWAY	11,984,951	768,541	492,062
PTB124011	695-49442-7700-0000 902-49405-7700-0025	PTB 124-011 START UP AGR. ENG SERVICES FOR IL 5 FROM 16TH ST TO 70 TH ST IN MOLINE.	1,767,779	116,790	102,418
PTB124017	011-49405-7700-0026	PTB 124-017 STARTUP AGR. PREP OF STUDY FOR US 20 FROM MERIDIAN RD TO ROCKTON AVE IN ROCKFORD.	1,210,988	-	13,080
PTB125004	011-49405-7700-0026	PTB 125-004, PH 1, PRIME AGR. P-91-016-02, I-57 STUENKEL ROAD, WILL COUNTY, LOCATION/DESIGN REPORT FOR IMPROVEMENT OF I-57 AT STUENKEL RD	942,740	352,540	19,220
PTB125013	011-49405-7700-0026	PTB 125-013 STARTUP AGR. VARIOUS PH I & II WORK AT VARIOUS LOCATIONS IN DISTRICT 2.	500,000	-	152
PTB125016	011-49405-7700-0026	PTB 125-016 PH 1&2 STARTUP, D-96-009-03, VARIOUS COUNTIES AND ROUTES, MISCELLANEOUS ENGINEERING	500,000	47,840	550
PTB125017	011-49405-7700-0026	PTB 125-017 PH 2 STARTUP, D-96-010-03, VARIOUS RTS VARIOUS COUNTIES IN D-6. MISCELLANEOUS ENG. FOR VARIOUS WORK ORDER PROJECTS	500,000	8,442	10,595
PTB126001	011-49405-7700-0026 011-49442-7900-0027	PTB 126-001, PH 2, STARTUP, FAU 2843, DIXIE HWY @ BUTTERFIELD CREEK, SEC 3249B-R, COOK COUNTY D-91-358-02, BRIDGE REMOVAL & REPLACEMENT, CONST. OF RETAINING WALLS, APPROACH RECONSTRUCTION	434,170	35,435	6,790
PTB126002	011-49405-7700-0026 902-49405-7700-0025	PTB 126-002, PH 2, STARTUP, D-91-351-02, FAP 336 (IL 31), SEC 112R-N, MCHENRY CO., RECONSTRUCTION & WIDENING OF IL 31 AT IL 176 & AT TERRA COTTA RD	587,829	2,018	48,569
PTB126003	902-49405-7700-0025	PTB 126-003, PH 2, STARTUP AGR. D-91-356-02, FAP 348 (IL 43) OVER I-94 SPUR, SEC 3271B-R, COOK CO., PS&E TO REPLACE BRIDGE DECK	459,376	-	33
PTB126012	902-49405-7700-0025	PTB 126-012, PH 1, STARTUP AGR. P-93-066-02, FAP 591 (US 34), KENDALL CO., PREPARE LOCATION DESIGN REPORT FOR REHABILITATION OR RECONSTRUCTION OF US 34 FROM IL 47 TO ORCHARD ROAD	701,190	11,300	-
PTB126016	011-49405-7700-0026	PTB 126-016, PH 2, STARTUP AGR. D-94-040-03, VARIOUS ROUTES, SECTIONS AND COUNTIES IN DISTRICT 4, WORK ORDERS	500,000	-	8,668
PTB126020	011-49405-7700-0026	PTB 126-020, PH 1, PRIME AGREEMENT, P-30-013-03, VARIOUS ROUTES, SECTIONS AND COUNTIES, PERFORM NOISE ANALYSES STATEWIDE	225,000	20,173	9,428

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (NOT EXAMINED)
For the Year Ended June 30, 2010

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
PTB127001	902-49405-7700-0025	PTB 127-001, PHASE III, C-91-512-01, FAI-80/94 START-UP AGREEMENT. CONSTRUCTION ENGINEERING	5,521,062	-	105,227
PTB127003	011-49442-7900-0027 011-49442-7900-0029	PTB 127-003, I-80/94; IL 394 TO US 41 (KINGERY ADVANCE CONTRACT C), COOK COUNTY, C-91-018-01, CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF I80/94 IL 394 TO US 41	7,528,716	453,128	193,029
PTB127024	011-49405-7700-0026	PTB 127-024, PHASE II, START-UP AGR. D-96-024-03 MISCELLANEOUS ENGINEERING VARIOUS PROJECT, VARIOUS ROUTES, WORK ORDERS	200,000	-	12,583
PTB127029	902-49405-7700-0025	PTB 127-029, PH 3, STARTUP AGMT, C-98-088-01, FAI-70, SEC (82-3HVB-2R-1)-2/82-3HVB-3R-3, ST. CLAIR CO. CONSTRUCTION INSPECTION	3,387,641	63,084	95,869
PTB128001	011-49442-7900-0029 902-49405-7700-0025	PTB 128-001, PH 3, STARTUP AGMT, C-91-085-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90: 31ST TO I-57	12,009,518	252,847	17
PTB128002	011-49405-7700-0026 902-49405-7700-0025	PTB 128-002, PH 3, STARTUP, I-94/90: 31ST TO I-57, SEC (1919&1919.15A) K/2323-R-1, ETC., COOK COUNTY CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF I-94/90, C-91-092-03	8,665,864	10,757	3,294
PTB128003	902-49405-7700-0025	PTB 128-003, PH 3, STARTUP, I-94/90, 31ST ST TO I-57, SEC 2003-032T (1717 & 1818) K, COOK CO., C-91-093-03 & C-91-096-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90	5,184,037	-	679,346
PTB128010	902-49405-7700-0025	PTB 128-010, PH 1, STARTUP, FA 309(US 30), SEC 16 RS-2, WHITESIDE CO., R-92-035-01, PREPARE PROPOSED R.O.W. DOCUMENTS FOR US 30 FROM FRENCH CREEK TO JACKSON STREET IN MORRISON	561,285	-	87,010
PTB128026	902-49405-7700-0025	PTB 128-026, PH 2 STARTUP, D-98-061-03, VARIOUS RTES, SECTIONS, MADISON & ST. CLAIR COUNTIES, WORK ORDERS, NEW MISSISSIPPI RIVER BRIDGE WORK	500,000	309	12,990
PTB129013	011-49405-7700-0026	PTB 129-013, PH 3, STARTUP, C-94-007-02, I-74, SEC 72(7,8,9,9-1)R-2, PEORIA COUNTY, INSPECTION, SUPERVISION, CHECKING OF CONST STAKING, LAYOUT, QA FIELD MATERIALS INSPECTION, DOCUMENTATION, ETC.	6,070,732	99,662	127,868
PTB130004	011-49442-7900-0027	PTB 130-004, PH 2, STARTUP, FAP 301(US 20), SEC 46 JO DAVIESS CO., FIELD SURVEY, GEOTECHNICAL INVESTIGATIONS, DEVELOPING CONTEXT SENSITIVE SOLUTIONS STRATEGIES, REFINEMENT OF ALIGNMENT FOR GALENA BPS	5,217,021	-	261,877
PTB130010	902-49405-7700-0025	PTB 130-010, PH 2 STARTUP, D-96-008-04, VARIOUS ROUTES, SECTIONS & COUNTIES, WORK ORDERS FOR MISCELLANEOUS ENGINEERING SERVICES IN D-6.	500,000	21,580	14,618
PTB131018	902-49405-7700-0025	PTB 131-018, PH 1, STARTUP, P-98-017-04, VARIOUS RTES, SEC & COS, WORK ORDERS, MISCELLANEOUS SURVEY WORK, VARIOUS LOCATIONS IN D-8	200,000	29,455	60,976
PTB131023	011-49405-7700-0026 011-49405-7900-0029	PTB 131-023, PH 1, STARTUP, VARIOUS RTES, SECS, COS, P-30-003-04, WASTE ASSESSMENT	5,000,000	138,243	375,329
PTB132001	011-49405-7700-0026 011-49442-7900-0027	PTB 132-001, PH 3, PRIME AGMT, C-91-016-01, CONSTRUCTION INSPECTION FOR KINGERY MAINLINE, PARTIAL OB, BALANCE = \$3,421,450.00, I-80/94, COOK COUNTY, SEC (2425 & 2626) R-1(2425 & 2626) R-2	4,835,339	-	3,081
PTB132002	011-49405-7700-0026 902-49405-7700-0025	PTB 132-002, PH 3 PRIME, I-80/94(KINGERY), COOK CO., SEC (0203.1&0304) R5/(0203.1&0304)R-5, C-91-010-01, CONSTRUCTION INSPECTION, PARTIAL OB, REMAINING BALANCE = \$2,774,422.00	4,274,922	-	159,694
PTB132003	902-49405-7700-0025	PTB 132-003, PH 3, PRIME AGMT., C-91-019-01, COOK CO., FAI 80/94, SEC 2626.2-R-1/2626.2-R-2, PARTIAL OBLIGATION, REMAINING BALANCE = \$4,141,537.00 CONSTRUCTION INSPECTION FOR KINGERY MAINLINE	6,646,591	4,593	11,045
PTB132004	011-49442-7900-0027 902-49405-7700-0025	PTB 132-004, PH 3 PRIME, FAI 94, SEC (0203.1 & 0312-708W) ETC., COOK CO., CONSTRUCTION INSPECTION PARTIAL OB, REMAINING BAL=\$4,775,331.00	7,131,220	6,964	60,751
PTB132008	902-49405-7700-0025	PTB 132-008, PH 2, STARTUP, IL 97(CLEAR LAKE AVE)/ IL 29/I-72/ DIRKSEN PKWY, SANGAMON CO., D-96-538-97, DESIGN PROJECT REPORT FOR IMPROVEMENT OF CLEAR LAKE AVE FROM MAGNOLIA TO .4M E OF I-55	536,679	22,865	9,837
PTB133013	902-49405-7700-0025	PTB 133-013, PH 3, PRIME AGREEMENT, C-94-010-02, FAI 74(I-74), R-2.90(13,14,14-1) R-1, PEORIA CO., CONSTRUCTION INSPECTION, PARTIAL OB ON PRIME, BALANCE OF PRIME = \$2,754,507.00	3,354,507	16,607	200,364
PTB134002	902-49405-7700-0025	PTB 134-002, PH 3, PRIME, C-91-064-05, FAP 305 (PALATINE RD OVER IL 83), COOK CO., SEC 0913.1 RS-1 CONSTRUCTION INSPECTION	297,736	-	25,755
PTB134005	902-49405-7700-0025	PTB 134-005, PH 3, C-91-096-97, STARTUP, COOK CO., SEC 1314B, I-90 @ NAGLE AVE, CONSTRUCTION INSPECTION	329,499	-	8,945
PTB134010	902-49405-7700-0025	PTB 134-010, PH 3, STARTUP, C-94-009-02, I-74, SEC (72-7) R3, PEORIA CO., CONSTRUCTION INSPECTION	3,481,168	-	11,199
PTB135001	902-49405-7700-0025	PTB 135-001, PH 3, STARTUP, C-91-217-00, US-30/ LINCOLN HIGHWAY, SEC (B&14)R-3, WILL CO., CONSTRUCTION INSPECTION	1,066,727	-	-

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (NOT EXAMINED)
For the Year Ended June 30, 2010

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
PTB135018	011-49442-7900-0027	PTB 135-018, STARTUP, PH 2, VARIOUS RTES, D-96-511-05. WORK ORDERS. MISCELLANEOUS ENGINEERING FOR VARIOUS PROJECTS IN D-6	600,000	34,397	11
PTB135027	902-49405-7700-0025	PTB 135-027, PH I, PRIME AGMT, VARIOUS RTES, SECS, COS, P-98-003-05, LAND AND ROUTE SURVEYS FOR VARIOUS WORK ORDER PROJECTS IN D-8	250,000	1,721	4,174
PTB136003	011-49405-7700-0026 902-49405-7700-0025	PTB 136-003, PH 3, STARTUP, C-91-552-99, FAP337 (IL-22/HALF DAY ROAD) SEC 20R-5, LAKE COUNTRY, CONSTRUCTION INSPECTION FOR IMPROVEMENT OF IL-22 FROM E OF IL-83 TO W OF US-45/IL-21	2,002,868	4,089	30,013
PTB139012	011-49405-7700-0026 011-49442-7900-0027	PTB 139-012, PH 1, STARTUP, R-92-121-01, FAP 303 (US BR 20), SEC (40R, 41) R, WINNEBAGO CO., R.O.W. PLATS, ETC., FOR PROJECT ON US BR 20 FROM APP 1000 FEET W OF PIERPONT AVE TO KILBURN AVE IN ROCKFORD	1,051,690	111,210	749,365
PTB140004	011-49442-7900-0027	PTB 140-004, PH 3, STARTUP, C-91-207-01, US-6 EAST OF PARK AVE UNDER CANADIAN NATL RR BRIDGE, COOK CO., SEC 3277R, CONSTRUCTION ENGINEERING	760,807	-	25
PTB142001	011-49442-7900-0027	PTB 142-001, PHASE II, PRIME AGR. R-91-018-01 IL-47, MCHENRY CO., REED RD TO KRUEZER RD. LAND SURVEYING TO PREPARE LAND ACQ DOCUMENTS	342,763	7,297	1,000
RR800920A	902-49442-7700-0025	SAFETY IMPROVEMENTS FOR THE IL-3 OVERPASS IN THE CITY OF EAST ST LOUIS FA-14 (520-1,2)R ST. CLAIR CO. C-98-142-01	132,660	90,199	-
UT6007003	011-49442-7900-0027	UTILITY AGREEMENT FAU ROUTE 8071 (MAC ARTHUR BLVD) SECTION (84-9-4) HBK, BY,BY-1 JOB NO C96-523-04 SANGAMON COUNTY RELOCATING AND REPLACING OF FIBER OPTIC LINE	17,366	-	5,719
TOTAL			\$ 1,517,696,975	\$ 25,244,756	\$ 70,365,896

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2010

MEMORANDUMS OF UNDERSTANDING (NOT EXAMINED)

The Illinois Department of Transportation (Department) enters into many memorandums of understanding (MOU) on an ongoing basis. The MOU is utilized if the Department is involved in a project with other states, State agencies or local governments. The memorandum assigns responsibilities in the early planning stages of a project and as the project develops the Department would execute one or more agreements with specific costs based on the MOU. Due to the large number of memorandums in which the Department enters into, the details of some of the significant agreements during the examination period are provided below:

INDIANA DEPARTMENT OF TRANSPORTATION

The Department entered into a MOU with the Indiana Department of Transportation to collaborate on the construction of a new highway (the Illiana Expressway) connecting Interstate 55 in Northern Illinois to Interstate 65 in Lake County, Indiana.

WISCONSIN DEPARTMENT OF TRANSPORTATION

The Department entered into a MOU with the Wisconsin Department of Transportation to facilitate better traffic operations and improve safety for the motoring public on approximately 1,750 lineal feet of Interstate 94 (FAI Route 94; Illinois Section 49-1R).

UNION PACIFIC RAILROAD

The MOU between the Department and the Union Pacific Railroad was for planning and developing a High Speed Rail (HSR) project in the State of Illinois.

UNITED STATES DEPARTMENT OF TRANSPORTATION

The MOU between the Department and the United States Department of Transportation was to conduct a study in FY09 and FY10 to determine the feasibility of dedicated truck lanes along an 800-mile corridor on I-70 from Kansas City, Missouri to the Ohio-West Virginia border.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Year Ended June 30,

	2010	2009
Maintenance:		
Inputs:		
Total repair/maintenance expenditures (000s)	\$ 460,029	\$ 444,104
Overall numbers of personnel	2,341	2,252
Outputs:		
Tons of asphalt applied for pavement repair	22,240	26,769
Tons of road salt applied (snow/ice control)	538,628	489,384
Acres mowed	184,770	121,557
Number of lane miles of pavement maintained	42,875	42,875
Outcome Indicators:		
Percent of roads rated "fair to excellent"	89.2 %	87.0 %
Percent of bridges rated "fair to excellent"	93.0 %	91.0 %
Efficiency/Cost Effectiveness:		
Roadway maintenance cost per lane mile (in dollars)	\$ 4,294	\$ 4,463
Total snow removal cost per lane mile (in dollars)	\$ 1,909	\$ 1,993
Mowing cost per lane mile (in dollars)	\$ 282	\$ 194

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Year Ended June 30,

	<u>2010</u>	<u>2009</u>
Construction:		
Inputs:		
Overall expenditures (000s)	\$ 3,643,548	\$ 2,918,348
State construction capital program expenditures (000s)	\$ 2,651,644	\$ 1,929,196
Numbers of personnel	2,603	2,544
Outputs:		
Miles of pavement maintained/improved	2,620	2,528
Number of bridges maintained/improved	292	293
Highway safety improvements accomplished	266	221
Percentage of annual program under contract	78.7 %	81.5 %
Outcome Indicators:		
Percent of State roads in acceptable condition	89.2 %	87.0 %
Percent of roads in need of repair	10.8 %	13.0 %
Percent of bridges in acceptable condition	93.0 %	91.0 %
Percent of bridges in need of repair	7.0 %	9.0 %
Efficiency/Cost Effectiveness:		
Construction investment/lane mile of State-controlled road (IL) (in dollars)	\$ 61,846	\$ 44,996
External Benchmarks:		
U.S. construction investment per lane mile of State-controlled highway (a)	N/A	\$ 33,742 *

Explanatory Information:

Lane miles of State-controlled highways in Illinois, not including local roads and streets (2009) - 42,875. U.S. capital road construction funds, not including local road funds (000s, 2008) - \$68,141,309; Lane miles of State-controlled highways in U.S., not including local roads and streets (2008) - 2,019,510.

Footnotes

(a) Actual figures for fiscal year 2009 reflect U.S. data from calendar year 2008, the latest federal data available. Fiscal year 2010 data is currently not available.

*Note: Prior Year figures were revised

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Year Ended June 30,

	<u>2010</u>	<u>2009</u>
Traffic Safety:		
Inputs:		
Traffic safety expenditures, overall (000s)	\$ 53,071	\$ 49,932
Traffic safety personnel	145	141
Outputs:		
Commitments from law enforcement agencies within specified counties (grantees)	213	241
Commitments from law enforcement agencies during mobilizations within specified counties (grantees)	446	320
Total commitments from law enforcement agencies during holiday mobilizations	400	400
Number of motor carrier/hazmat compliance or Notice of Apparent Violation reviews	3,765	3,862
Outcome Indicators:		
Statewide fatality rate per 100 million Vehicle Miles Traveled (VMT) in IL	0.9	1.0
Statewide safety belt usage rate in Illinois	92.6 %	91.7 %
Alcohol-related fatalities in IL	419	470
External Benchmarks:		
U.S. fatality rate per 100 million VMT	1.1	1.3
Statewide alcohol-related fatality rate per 100 million VMT	0.5	0.5
Efficiency/Cost Effectiveness:		
Percent change in fatal crashes compared to previous 5-year average in Illinois	(19.6) %	(21.1) %
Percent change in traffic fatalities compared to previous 5-year average in Illinois	(27.2) %	(22.0) %
Percent change in alcohol-related fatal crashes compared to 5-year average in Illinois	(19.4) %	(21.5) %

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Year Ended June 30,

	<u>2010</u>	<u>2009</u>
Public Transportation:		
Inputs:		
Public Transportation expenditures, overall (000s)	\$ 632,319	\$ 591,211
Public Transportation personnel	26	27
 Outputs:		
Capital/Operating expenditures (Northeast Illinois) (000s)	\$ 494,449	\$ 462,636
Capital/Operating expenditures (Downstate Illinois) (000s)	\$ 137,870	\$ 128,576
Percent of annual program complete	96.3 %	91.8 %
 Outcome Indicators		
Bus Ridership (Northeast Illinois, millions)	353	364
Rail Ridership (Northeast Illinois, millions)	256	256
Bus Ridership (Downstate Illinois, millions)	37	37
Rail-car miles (Northeast Illinois, millions)	104	107
Bus miles (Northeast Illinois, millions)	146	128
Bus miles (Downstate Illinois, millions)	38	36
 Efficiency/Cost Effectiveness		
Overall capital/operating investment per bus and rail rider (in dollars)	\$ 1.04	\$ 0.98

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Year Ended June 30,

	<u>2010</u>	<u>2009</u>
Aeronautics		
Inputs:		
Aeronautics expenditures, overall (000s)	\$ 95,522	\$ 112,702
Aeronautics personnel	69	64
 Outputs:		
Airport Safety Inspections	143	116
Percent of annual airport program under contract (a)	61 %	58 %
Total airport improvement projects under contract (a)	35	57
 Outcome Indicators		
Commercial air passengers enplaned at Chicago airports (b)	39,389,532	41,687,883
Commercial air passengers enplaned outside Chicago (b)	1,196,864	1,319,679
Percent of public airport runway pavements rated satisfactory or better	88 %	87 %
Percent of taxiways rated satisfactory or better	78 %	77 %
Percent of airport aprons rated satisfactory or better	78 %	78 %
Air operations (takeoffs/landings) at Chicago airports (b)	1,077,000	1,153,473
Air operations (takeoffs/landings) at public airports with traffic control towers other than Chicago O'Hare and Midway (b)	362,000	410,644
Percent compliance following IDOT airport safety inspections	82.0 %	84.5 %
 Efficiency/Cost Effectiveness		
State capital investment per commercial air passenger (in dollars)	\$ 2.35	\$ 2.62

Footnotes

- (a) The accomplishment rate refers only to projects programmed for, funded and placed under contract in the same fiscal year. Because the federal and State fiscal years overlap for only three quarters, the percent of program under contract is artificially low.
- (b) Source: Federal Aviation Administration (FAA) reports on enplanements and operations for the previous calendar year at Illinois public airports with commercial air service and air-traffic control capability.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Year Ended June 30,

	2010	2009
Rail		
Inputs:		
Rail expenditures, overall (000s)	\$ 51,166	\$ 33,228
Rail personnel	10	9
 Outputs:		
Rail freight service projects accomplished	-	33 %
Percent of annual program under contract	33 %	50 %
State operations investments in Amtrak downstate service (in thousands)	\$ 28,100	\$ 26,000
 Outcome Indicators		
On-time performance of passenger rail service (Amtrak)	74 %	73 %
Amtrak ridership	1,596,499	1,592,172 *
 Efficiency/Cost Effectiveness		
State capital investment per Amtrak rider (in dollars)	\$ 17.60	\$ 16.39

*Note: Prior Year figures were revised