

State of Illinois
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2011

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011

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AGENCY OFFICIALS

ILLINOIS COMMERCE COMMISSION

Chairman (effective 3/3/11)	Doug Scott
Acting Chairman (1/18/10 until 3/3/11)	Manuel Flores
Chairman (until 1/18/10)	Charles Box
Commissioner	Lula Ford
Commissioner	Erin O'Connell-Diaz
Commissioner (effective 3/16/12)	Ann McCabe
Commissioner (until 3/16/12)	Sherman Elliott
Commissioner (effective 11/15/09)	John T. Colgan
Commissioner (until 11/15/09)	Vacant
Executive Director (effective 7/18/12)	Jonathan Feipel
Interim Executive Director (1/31/12 until 7/17/12)	Randy Nehrt
Executive Director (until 1/30/12)	Tim Anderson
Bureau Chief Planning and Operations	Ken Hundrieser
Bureau Chief of Public Utilities	Gene Beyer
Director of the Policy Division	James Zolnierek
Director of Administrative Services	Jane Fields
Fiscal Manager	Sue McCormick
General Counsel	Mary Stephenson-Schroeder
Chief Internal Auditor (effective 9/1/09)	Aaron Rife
Chief Internal Auditor (until 8/31/09)	Vacant

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
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For the Two Years Ended June 30, 2011

The Commission is located at:

527 E. Capitol Avenue
Springfield, Illinois 62701

160 N. LaSalle
Suite C-800
Chicago, Illinois 60601

The Police Station is located at:

9511 West Harrison Street
Des Plaines, Illinois 60016



ILLINOIS COMMERCE COMMISSION

July 27, 2012

Honorable William G. Holland
Auditor General
740 East Ash Street
Springfield, IL 62703-3154
Attn: Lisa Warden, Audit Manager

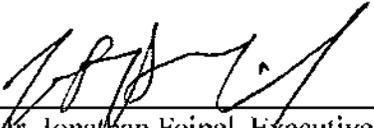
Auditor General Holland:

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 Commerce Commission (Commission). 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 Commission's compliance with the following assertions during the two-year period ended June 30, 2011. Based on this evaluation, we assert that during the year(s) ended June 30, 2010 and June 30, 2011, the Commission has materially complied with the assertions below.

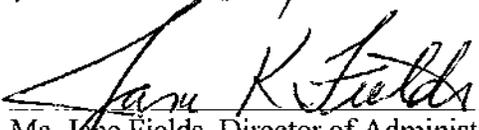
- A. The Commission has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

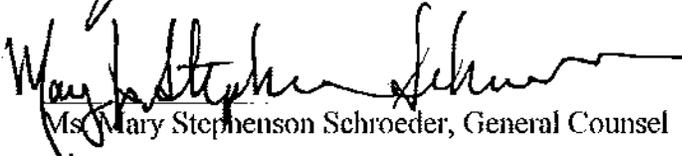
Illinois Commerce Commission



Mr. Jonathan Feipel, Executive Director



Ms. Jane Fields, Director of Administrative Services



Ms. Mary Stephenson Schroeder, General Counsel

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
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For the Two Years Ended June 30, 2011

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</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Repeated findings	7	3
Prior recommendations implemented	2	0
or not repeated	1	6

SCHEDULE OF FINDINGS

<u>Item</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<u>No.</u>			
FINDINGS (STATE COMPLIANCE)			
11-1	11	Personal Confidential Information Posted on Website	Significant Deficiency and Noncompliance
11-2	14	Inadequate controls over employee time	Significant Deficiency and Noncompliance
11-3	16	Inaccurate Federal Award Information Provided on Grant Analysis	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
11-4	18	Inaccurate recording and reporting of property and equipment	Significant Deficiency and Noncompliance
11-5	20	Inaccurate Agency Workforce Reports	Significant Deficiency and Noncompliance
11-6	22	Inadequate utilization of State vehicles and lapse in reporting	Significant Deficiency and Noncompliance
11-7	24	Voucher processing weaknesses	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)			
A	26	Untimely revocation of signature authorization	

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on July 11, 2012. Attending were:

Illinois Commerce Commission
Doug Scott, Chairman
Randy Nehrt, Interim Executive Director
Jane Fields, Director of Administrative Services
Sue McCormick, Fiscal Manager
Aaron Rife, Chief Internal Auditor
Gene Beyer, Bureau Chief
Jim Zolnierrek, Director of the Policy Division
Jodie Hovey, Public Service Administrator
Leigh Myers, Human Resources Manager
Dawn Denny, Human Resources

Office of the Auditor General
Lisa Warden, Audit Manager
Kathy Lovejoy, IS Manager
Elena Bryjka, Audit Supervisor
Rob Baker, Auditor
Jane Brown, Audit Intern

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EXIT CONFERENCE (Continued)

Responses to the recommendations were provided by Executive Director Jonathan Feipel in a letter dated July 25, 2012.

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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, Illinois Commerce Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2011. The management of the Illinois Commerce Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

- A. The Illinois Commerce Commission 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 Commerce Commission 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 Commerce Commission 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 Commerce Commission 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 Commerce Commission on behalf of the State or held in trust by the Illinois Commerce Commission 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 Illinois Commerce Commission'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 Illinois Commerce Commission's compliance with specified requirements.

In our opinion, the Illinois Commerce Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2011. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 11-1, 11-2, 11-3, 11-4, 11-5, 11-6, and 11-7.

Internal Control

Management of the Illinois Commerce Commission 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 Illinois Commerce Commission'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 Illinois Commerce Commission's internal control over compliance.

A deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies

as described in the accompanying schedule of findings as findings 11-1, 11-2, 11-3, 11-4, 11-5, 11-6, and 11-7. A *significant deficiency in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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 and 2011 Supplementary Information for State Compliance Purposes, except for 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, agency management, and the agency's governing board 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

July 27, 2012

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-1. **FINDING** (Personal Confidential Information Posted on Website)

The Illinois Commerce Commission's (Commission) practice of posting personal information from consumers on its website led to the exposure of such information.

The Commission's e-Docket system, which was included on their home page-<http://www.icc.illinois.gov/>, contained personal information from consumers relating to formal complaints with regulated utilities and other entities. The e-Docket system is a repository of records in documented proceedings conducted by the Commission. The information is posted to the e-Docket system by Commission staff.

We accessed the e-Docket system on the World Wide Web and, through a basic use of the search functions, we identified a significant amount of unprotected personal confidential information. Some examples of what we found included name and address, SSN, driver's license number, credit history, and medical information.

The Identity Protection Act (5 ILCS 179) requires the protection of personal information (such as social security numbers) from unauthorized disclosure or use. Effective July 1, 2010, no State agency may "publicly post or publicly display in any manner an individual's social security number" (5 ILCS 179/10 (a) (1)). Further, beginning July 1, 2010, no State agency may "collect, use, or disclose a social security number from an individual, unless (i) required to do so under State or federal law, rules, or regulations, or the collection, use, or disclosure of the social security number is otherwise necessary for the performance of that agency's duties and responsibilities. . ." (5 ILCS 179/10 (b) (1)). None of the exceptions in the Act permit the Commission to collect or post a consumer's social security number on its e-Docket system that is accessible on the World Wide Web.

The Personal Information Protection Act (815 ILCS 530) has requirements associated with a breach of personal information. The Act applies to "data collectors," including a government agency that "for any purpose, handles, collects, disseminates, or otherwise deals with nonpublic personal information" (815 ILCS 530/5). One requirement in the Act requires a State agency to notify (in an expedient manner) an Illinois resident at no charge that there has been a breach of the security following discovery or notification of the breach.

STATE OF ILLINOIS
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For the Two Years Ended June 30, 2011

11-1. **FINDING** (Personal Confidential Information Posted on Website - Continued)

After notification of the exposure by the auditors, Commission officials developed a comprehensive action plan to minimize the exposure risk of e-Docket privacy information in October 2011. The plan had the following goals:

- With Balance of Diligence and Effort, Identify and Remove Existing e-Docket Privacy Information (also perform reviews of future consumer filings to prevent posting of private information).
- Make it Difficult to Find Unidentified e-Docket Privacy Information.
- Improve Communication on Privacy Responsibilities (clearly inform utility companies and consumers to remove or obscure personal information from public versions of submissions).

Per Commission officials, implementation of the plan began in October 2011.

Additionally, in November 2011, the Commission notified individuals whose confidential personal information had been posted on the e-Docket system.

Commission management stated that the information in question was placed in the documents by the persons who prepared the documents, and that the documents were then placed on the e-docket system as all case-related documents are.

The Commission had the responsibility to ensure that personal information was protected from accidental or unauthorized disclosure or inappropriate uses. (Finding Code No. 11-1)

RECOMMENDATION

We recommend the Commission continue implementing its plan to ensure personal confidential information submitted by consumers is not posted on the World Wide Web. Additionally, the Commission should continue to ensure staff members are aware of their responsibilities over the protection of confidential personal information.

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SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-1. **FINDING** (Personal Confidential Information Posted on Website - Continued)

COMMISSION RESPONSE

The ICC has implemented numerous controls to protect such privacy information. The ICC has completed an exhaustive search to identify and remove all documents from public consumption submitted to e-Docket that have been determined to contain privacy information. The ICC has further protected privacy information by implementing controls to make it difficult to search for privacy information. The ICC proactively communicates the importance of omitting privacy information from documents filed during the filing process through the following:

- Prominent on-line notices of privacy responsibility,
- Prominent privacy notices published on formal complaint forms,
- Privacy responsibility notifications sent to all current utility companies and any newly certified companies,
- Privacy responsibility reminders sent to all ICC staff.

The ICC has also created a procedure to proactively identify and protect privacy information submitted by consumers in formal complaint documents for uploading to e-Docket. The Illinois Commerce Commission will continue to ensure that privacy information is protected from accidental or unauthorized disclosure or inappropriate uses.

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For the Two Years Ended June 30, 2011

11-2. **FINDING** (Inadequate controls over employee time)

The Illinois Commerce Commission (Commission) did not exercise adequate controls over employee time.

We tested two months of employee timekeeping records and noted the following:

- Two of 8 (25%) former employees tested received final pay in excess of amounts earned before separation from the Commission. Employees' time was not adjusted to reflect the number of days worked in their final pay period and employees were paid for the entire period. Cumulative overpayment totaled \$2,321.
- Three of 40 (8%) employees tested did not work their scheduled work hours. One employee repeatedly adjusted his start time between 30 minutes to 90 minutes later than his scheduled start time while two employees' hours deviated from projected work schedules by 15 minutes to 1.5 hours less than proposed. These employees did not submit required documentation for the deviations to their supervisor and Division timekeeper.
- Four of 40 (10%) employees tested had differences between use of vacation/sick/personal time recorded on the employees' time records and use recorded in the Human Relations Timekeeping System (HRTS). Differences ranged from 1 hour to 7.5 hours and in one instance, the employee's time recorded was misclassified as sick time rather than vacation time taken.

SAMS (Procedure 23.10.30) also states that agencies are responsible for completing the payroll voucher each pay period and attesting to the employee's rate of pay, gross earnings, deductions, net pay, and other required information.

The Commission's Employee Manual Chapter 2, Section 7 requires adherence to the approved flexible work schedule except for an excused absence (holiday, vacation, personal time off, sick time). The manual also states that any deviation between an employee's projected two-week schedule and the daily attendance form that is not recorded as approved leave time must be accounted for and documented by sending an email to the immediate supervisor and Division timekeeper.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-2. **FINDING** (Inadequate controls over employee time – Continued)

The Statewide Accounting Management System (SAMS) (Procedure 02.50.10) requires transactions, activities, and events to be promptly and accurately recorded.

Human Resources staff stated that failure to adjust the number of days worked for the former employees' final pay periods was the result of staff oversight, and the failure to submit required documentation for deviations to the supervisor and Division timekeeper were the result of employee oversight. Staff further stated use of leave time by employees was incorrectly entered into HRTS by staff.

Failure to follow the Commission's personnel policies and SAMS policies regarding attendance and timekeeping increases the risk that the Commission will pay for services not rendered by employees. (Finding Code No. 11-2, 09-3)

RECOMMENDATION

We recommend staff verify final compensation pay reflects the number of days worked by former employees in the final pay period and seek any reimbursement of overpayment. In addition, we recommend the Commission ensure employees are working the hours they are scheduled and follow up on discrepancies. Finally, we recommend staff verify entry of leave time into HRTS agrees with use recorded by employees.

COMMISSION RESPONSE

Human Resources have contacted the former employees and are currently working with them and the Comptroller's office to collect the overpayment. We will continue to have a representative from the Fiscal office check each payroll for discrepancies prior to certifying.

Human Resources will continue to meet with timekeepers to discuss the importance of employees only working their approved schedules, unless approved to work overtime, and correctly documenting time worked and time taken off. We will also discuss the audit findings with timekeepers and will once again re-iterate the Adaptable Schedule policy to ensure compliance.

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For the Two Years Ended June 30, 2011

11-3. **FINDING** (Inaccurate Federal Award Information Provided on Grant Analysis)

The Illinois Commerce Commission (Commission) reported inaccurate federal award information on a financial reporting form submitted to the Illinois Office of the State Comptroller.

During our testing of Public Utility Fund and Federal Grants Trust Fund expenditures reported for the Commission's fiscal year 2011 Grant/Contract Analysis Form SCO-563, the following problems were noted:

- Four of 8 grant agreements (50%), with expenditures totaling approximately \$544,000 for fiscal year 2011, were reported with incorrect Catalog of Federal Domestic Assistance (CFDA) numbers. Statewide Accounting Management System (SAMS) Procedure 27.20.63 requires Form SCO-563 to include the CFDA number assigned to the grant by the U.S. Office of Management and Budget. The CFDA number identifies the federal program and the administering agency.
- Receipt amounts reported for Railroad Research and Development grants were not accurate. The amount of receipts reported was \$503,447, which included \$108,627 in receipts received during fiscal year 2010 that should have been recorded on the fiscal year 2010 Form SCO-563. As a result, receipts received in fiscal year 2011 were overstated by \$108,627. SAMS Procedure 27.20.63 requires Form SCO-563 to be completed by entering the amount of grant receipts through June 30 of the current year per Agency records.

Management stated that incorrect CFDA numbers were inadvertently used and correct CFDA numbers will be used in the future. Management also stated that receipts were recognized in the wrong period because the Form SCO-563 was prepared using Comptroller records instead of agency records as required by SAMS.

Information reported on Form SCO-563 is used in the preparation of the Statewide Schedule of Expenditures of Federal Awards. Reporting of incorrect information on Form SCO-563 could diminish the accuracy of the Statewide Schedule of Expenditures of Federal Awards. (Finding Code No. 11-3)

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For the Two Years Ended June 30, 2011

- 11-3. **FINDING** (Inaccurate Federal Award Information Provided on Grant Analysis – Continued)

RECOMMENDATION

We recommend the Commission strengthen its controls over the preparation of Form SCO-563 to ensure all required information is properly reported.

COMMISSION RESPONSE

Internal controls will be strengthened through a formal review process of Form SCO-563. The documentation for any subsequent grants will be reviewed to ensure the correct CFDA number is reported. Revenue received close to the end of the fiscal year will be reviewed and reported in the correct fiscal year.

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11-4. **FINDING** (Inaccurate recording and reporting of property and equipment)

The Illinois Commerce Commission (Commission) did not ensure accurate recording and reporting of its State property and equipment.

During testing we noted the following:

- Twenty-five equipment transfers-in, totaling \$3,926, were classified as new additions on the Agency Report of State Property (Form C-15). The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) states that additions reported on the Form C-15 should not include transfers-in.
- Two of 40 (5%) equipment additions tested, a loveseat and table transferred in from another agency, had no value recorded on Commission property records. Illinois Administration Code (Code) (44 Ill. Adm. Code 5010.240(e)) requires equipment items acquired by any means other than by purchase to be reported at the purchase price.
- One of 40 (3%) equipment additions tested improperly included maintenance costs with the value of the asset, thereby overstating the asset by \$1,600. SAMS (Procedure 03.30.10) states that maintenance costs should not be capitalized, but rather expensed in the period incurred.
- One of 40 (3%) equipment additions tested did not have the value of the item timely recorded in the inventory system. The item's value was recorded nearly 4 years late. The Code (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of a change.

According to Commission personnel, the improper classification of property on the Form C-15 and the inclusion of maintenance costs in the asset value was due to oversight. In regards to transferred-in equipment items having no value, the Commission stated they were received with no value reported by the transferring agency. In addition, the Commission stated the correct value of the inventory item was not recorded in a timely manner due to an oversight.

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- 11-4. **FINDING** (Inaccurate recording and reporting of property and equipment – Continued)

Inaccurate property reporting and valuation reduces the reliability of Statewide asset information. (Finding Code No. 11-4)

RECOMMENDATION

We recommend the Commission accurately record, value, and report its State property and equipment on property records and the Agency Report of State Property in a timely manner.

COMMISSION RESPONSE

Asset classification guidelines were refined as a result of this finding. The transferred-in assets in question were not reported on the proper form by the transferring Agency. In the future, the proper form will be requested or the value investigated thoroughly. The deficiencies noted in the report have been discussed with staff to ensure the accurate recording and reporting of state property.

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For the Two Years Ended June 30, 2011

11-5. **FINDING** (Inaccurate Agency Workforce Reports)

The Illinois Commerce Commission (Commission) included inaccurate information in its Agency Workforce Reports (Report) filed for fiscal years 2009 and 2010. In addition, the Commission could not demonstrate submission of corrected Reports to the Governor's Office for prior fiscal years.

For the Report filed for fiscal year 2009, total Caucasian female contractual employees were understated by one employee and minority employees were overstated by 91 employees. Furthermore, mathematical errors were noted which resulted in omitting totals for the following categories: female professional employees, minority professional employees, African-American female professional employees, African-American contractual employees, and promotions received by African-American females.

For the Report filed for fiscal year 2010, we noted the Report understated the total number of physically disabled female professional employees by one employee.

In addition, the Commission had no documentation that corrected Reports for fiscal year 2007 and fiscal year 2008 were filed with the Governor's Office. In the prior year examination, Finding 09-2 reported the Commission did not file a Report for 2007 and that an inaccurate Report was filed for 2008. According to documentation of the Commission and Governor's Office, corrected reports were only filed with the Secretary of State.

The State Employment Records Act (Act) (5 ILCS 410/1 et seq.) requires State agencies to collect, classify, maintain, and report certain employment statistics for women, disabled, and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed with the Office of the Governor and the Secretary of State.

The Illinois State Auditing Act (30 ILCS 5/3-2.2) states that if the Auditor General determines that a State agency has materially failed to comply with the requirements of the State Employment Records Act, the State agency must prepare and file with the Governor's office and the Secretary of State corrected reports covering periods affected by the noncompliance within 30 days after release of the audit.

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11-5. **FINDING** (Inaccurate Agency Workforce Reports – Continued)

Human Resources staff stated that totals were miscategorized and incorrectly transferred from the worksheet to the Report. Commission management stated that amended reports were sent to the Governor’s Office, but no documentation was maintained.

Filing inaccurate Reports with the Office of the Governor and the Office of the Secretary of State prevents fulfillment of the purpose of the State Employment Records Act, which is to provide information to help guide efforts to achieve a more diversified State workforce, and is in noncompliance with the State Employment Records Act. Furthermore, failure to file corrected Reports with the Governor and Secretary of State within 30 days is noncompliance with the Illinois State Auditing Act. (Finding Code No. 11-5, 09-2)

RECOMMENDATION

We recommend that the Commission implement internal controls to ensure Reports are prepared accurately. Furthermore, the Commission should promptly prepare and file all corrected reports with the Secretary of State and the Office of the Governor within 30 days of audit release as required by the Illinois State Auditing Act.

COMMISSION RESPONSE

The Illinois Commerce Commission has strengthened its internal controls to ensure accuracy by having another staff member check the completed report. Copies of previously amended reports were sent to the Governor's Office on April 30, 2012, for FY07 and FY08. Amended reports for fiscal years 2009 and 2010 will be filed within 30 days of this report.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-6. **FINDING** (Inadequate utilization of State vehicles and lapse in reporting)

The Illinois Commerce Commission (Commission) did not adequately utilize its State vehicles and did not report fiscal year 2010 individual vehicle assignments to the Department of Central Management Services (DCMS).

During testing we noted the following:

- The Commission did not sufficiently utilize 34 of 58 (59%) vehicles in fiscal year 2010 and 35 of 60 (58%) vehicles in fiscal year 2011. These vehicles were driven on average 0 to 1,411 miles per month. Of these, 25 and 24 vehicles were individually assigned to field staff or utilized as police vehicles in fiscal years 2010 and 2011, respectively. However, the Commission did not submit required explanations of operational need resulting in lesser usage for DCMS approval.
- The Commission did not submit the Annual Individually Assigned Vehicle Report to DCMS during fiscal year 2010.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws, and its resources are properly accounted for to maintain accountability over the State's resources.

During the examination period, the Illinois Administrative Code (Code) (44 Ill. Adm. Code 5040.270) required new passenger vehicles to be used a minimum of 1,500 miles per month unless the agency head obtained approval for lesser usage for operational needs. It further required DCMS surplus be used if the 1,500 miles per month criteria could not be met. The Code (44 Ill. Adm. Code 5040.230) also states a vehicle will be assigned to the using agency as long as the use and condition of the vehicle meet standards set forth in Part 5040 of the Code. The State Property Control Act (30 ILCS 605/1.04 and 7.3) defines transferable property as property no longer needed or usable by the agency and requires agency heads to periodically report transferable property to the Director of DCMS. Effective January 2012, the Code was amended to require vehicle usage exceed a break-even mileage threshold by vehicle type published by DCMS (44 Ill. Adm. Code 5040.270).

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-6. **FINDING** (Inadequate utilization of State vehicles and lapse in reporting – Continued)

Further, the Code (44 Ill. Adm. Code 5040.340) requires agencies to report to DCMS annually, and when changes occur, the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, employee's headquarters, and residence.

Commission personnel stated that due to cash constraints, the Commission greatly reduced the number of conferences and travel between the Chicago and Springfield Offices. This has greatly reduced the mileage that would normally be seen in prior years. Commission management stated they did not report fiscal year 2010 individual vehicle assignments to DCMS due to the assumption that they were exempt, although the Commission did submit a fiscal year 2011 Annual Individually Assigned Vehicle Report to DCMS.

Failure to ensure vehicles are adequately utilized could result in the use of State funds to purchase and maintain vehicles that are not necessary for current operations. Failure to report annual vehicle assignments prevents DCMS from maintaining accurate, updated data used to ensure vehicles are maintained and used in the most efficient and least costly manner. (Finding Code No. 11-6)

RECOMMENDATION

We recommend the Commission transfer underutilized and unnecessary vehicles to surplus or document the operational need for the vehicles. We also recommend the Commission report individually assigned vehicle data to DCMS on an annual basis as required by the Illinois Administrative Code.

COMMISSION RESPONSE

The majority of the vehicles cited in this finding are personally assigned to police officers and other safety personnel. The agency will evaluate the requests for new vehicle purchases using the break-even mileage threshold. The agency will also continue to review the usage of current vehicles and optimal fleet size.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-7. **FINDING** (Voucher processing weaknesses)

The Illinois Commerce Commission (Commission) did not exercise adequate controls over voucher processing.

During testing we noted the following:

- Fifty-eight of 347 (17%) vouchers tested, totaling \$307,714, did not have proper support for the invoice receipt date; therefore we could not determine the timeliness of payment. In addition, during other procedures, we noted 5 vouchers, totaling \$14,230, did not have proper documentation of the date received.
- Twenty-seven of 347 (8%) vouchers tested, totaling \$260,745, were not approved within 30 days of receipt of a proper bill. The vouchers were approved between 1 and 48 days late.

The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.30(b)(2)) requires an agency to maintain written or electronic records reflecting the date on which goods were received and accepted or the services were rendered and the proper bill was received by the State agency.

Further, the Code (74 Ill. Adm. Code 900.70(b)) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill.

In addition, good business practices require maintaining documentation of the date when a proper bill is received to ensure that payments are processed in a timely manner.

Commission personnel stated that the lack of receipt documentation was primarily due to oversight, as well as the use of other dates from billing documentation in lieu of the date received.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

11-7. **FINDING** (Voucher processing weaknesses – Continued)

In reference to late approvals, Commission personnel stated that the majority of the vouchers were not approved timely due to untimely receiving officer approvals and waiting on budget approval. The remaining vouchers were not approved timely due to oversight.

Failure to document the receipt date and promptly approve vouchers may result in late payment of bills to vendors and potential interest charges owed by the Commission. Also, untimely payments or approvals of payments to other State agencies may result in cash flow management issues. (Finding Code No. 11-7)

RECOMMENDATION

We recommend the Commission implement controls to ensure the receipt date of the proper bill is recorded and vouchers are approved timely.

COMMISSION RESPONSE

The importance of the requirement that all invoices received must be date stamped was reemphasized to staff. The agency will approve payments as soon as possible at the start of each fiscal year and within 30 days of receipt for all other vouchers.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE
For the Two Years Ended June 30, 2011

A. **FINDING** (Untimely revocation of signature authorization)

During the prior engagement, the Commission did not timely cancel signature authorization for a former employee.

During the current engagement, it was found that each employee at the Commission who had signature authorization was still an active employee. (Finding Code No. 09-1)

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011

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

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees
 - 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 Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30,
(Amounts expressed in thousands)

Grantor Agency	Program Title	Federal CFDA Number	2011	2010
U.S. Department of Transportation - Federal Railroad Administration	Railroad Research and Development	20.313	501	392
U.S. Department of Transportation - Pipeline and Hazardous Materials Safety Administration	Pipeline Safety Program Base Grants	20.700	1,097	1,153
U.S. Department of Transportation - Pipeline and Hazardous Materials Safety Administration	PHMSA Pipeline Safety Program One Call Grant	20.721	43	54
U.S. Department of Energy - National Energy Technology Laboratory	Electricity Delivery and Energy Reliability, Research, Development, and Analysis (ARRA)	81.122	384	71
			<u>\$ 2,025</u>	<u>\$ 1,670</u>

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

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2011

NOTE 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 Illinois Commerce Commission (Commission) for the years ended June 30, 2010 and June 30, 2011.

B. Basis of Accounting

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

C. Programs

All federal award programs have been included in the Schedule of Expenditures of Federal Awards. The Commission also receives grant awards funded by the State of Illinois. These funds are not included in the Schedule of Expenditures of Federal Awards.

NOTE 2 - Description of Grant Programs

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

A. U.S. Department of Transportation - Federal Railroad Administration

Railroad Research and Development - CFDA No. 20.313

These grants were awarded to the Commission over a series of three phases to develop, implement and test a core highway-rail grade crossing safety program based on education and enforcement, which could be easily adaptable to numerous communities. All monies received were passed through various Illinois communities based on approved project proposals.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2011

B. U.S. Department of Transportation – Pipeline and Hazardous Materials Safety Administration

Pipeline Safety Program Base Grants - CFDA No. 20.700

These grants were awarded to the Commission over a series of three phases to enforce safety standards for the transportation of natural and other gas by pipeline. These grants fund a portion of the cost for the Commission to conduct on-site inspections of gas operators every three years in the State of Illinois to determine compliance with all applicable federal and/or State pipeline safety regulations. In addition, these grants will allow the Commission to monitor all noncompliance through follow-up inspections, informal hearings, show cause actions, or civil penalties.

PHMSA Pipeline Safety Program One Call Grant – CFDA No. 20.721

This grant was awarded to the Commission to enforce the Illinois Underground Utility Facilities Damage Prevention Act. This grant was used to offset part of the expense of two full-time investigators and costs associated with investigations. The Commission also plans to use this grant for enforcement and training costs.

C. U.S. Department of Energy - National Energy Technology Laboratory

Electricity Delivery and Energy Reliability Research, Development, and Analysis (ARRA) - CFDA 81.122

This grant was awarded to the Commission as part of the American Recovery and Reinvestment Act of 2009 to promote economic recovery, invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits and stabilize State and local government budgets. The Commission plans to use this grant to promote electricity-related topical areas such as energy efficiency, renewable energy, energy storage, smart grids, and electric and hybrid vehicles.

NOTE 3 - Pass Through and Sub-recipient Awards

The Commission did not receive any pass-through funds. The Commission provided amounts to sub-recipients as follows:

STATE OF ILLINOIS
 ILLINOIS COMMERCE COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Two Years Ended June 30, 2011

NOTE 3 - Pass Through and Sub-recipient Awards (continued)

Program Title	CFDA Number	2011 Amount Provided to Sub-Recipients	2010 Amount Provided to Sub-Recipients
Railroad Research and Development	20.313	\$501,000	\$392,000

NOTE 4 - Noncash Awards

The Commission did not receive any noncash awards.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2011
Fourteen Months Ended August 31, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)			Expenditures	Approximate Lapse Period	Approximate	Balance	Approximate
	New	Reappropriations	Total Appropriations	Through 6/30/11	Expenditures 7/01 - 8/31/11	Total Expenditures	Reappropriated 7/1/2011	Balances Lapsed 8/31/11
APPROPRIATED FUNDS								
Transportation Regulatory Fund - 0018								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 64,800.00	\$ -	\$ 64,800	\$ 59,245	\$ -	\$ 59,245	\$ -	\$ 5,555
State Contribution to State Employees' Retirement System	19,700	-	19,700	16,585	-	16,585	-	3,115
State Contributions to Social Security	5,000	-	5,000	4,348	-	4,348	-	652
Group Insurance	19,500	-	19,500	19,337	-	19,337	-	163
Contractual Services	1,000	-	1,000	175	-	175	-	825
Travel	2,100	-	2,100	713	-	713	-	1,387
Equipment	500	-	500	-	-	-	-	500
Telecommunications	7,200	-	7,200	2,173	1,129	3,302	-	3,898
Operation of Auto Equipment	1,700	-	1,700	-	-	-	-	1,700
Total Division 20	\$ 121,500	\$ -	\$ 121,500	\$ 102,576	\$ 1,129	\$ 103,705	\$ -	\$ 17,795
Transportation (Division 40)								
Personal Services	\$ 5,826,300.00	\$ -	\$ 5,826,300	\$ 5,409,641	\$ 7,784	\$ 5,417,425	\$ -	\$ 408,875
State Contribution to State Employees' Retirement System	1,762,700	-	1,762,700	1,518,389	-	1,518,389	-	244,311
State Contributions to Social Security	442,600	-	442,600	344,115	79	344,194	-	98,406
Group Insurance	1,151,000	-	1,151,000	1,144,791	-	1,144,791	-	6,209
Contractual Services	631,000	-	631,000	487,985	19,912	507,897	-	123,103
Travel	105,000	-	105,000	62,393	6,563	68,956	-	36,044
Commodities	30,000	-	30,000	7,674	418	8,092	-	21,908
Printing	20,300	-	20,300	14,232	4,006	18,238	-	2,062
Equipment	170,800	-	170,800	44,636	-	44,636	-	126,164
Electronic Data Processing	260,000	-	260,000	69,259	13,149	82,408	-	177,592
Telecommunications	216,900	-	216,900	107,425	19,140	126,565	-	90,335
Operation of Auto Equipment	210,000	-	210,000	118,867	13,064	131,931	-	78,069
Refunds	24,700	-	24,700	5,554	1,584	7,138	-	17,562
Single State Insurance Registration Program and/or Unified Carrier Registration System	4,450,700	-	4,450,700	3,242,554	90,107	3,332,661	-	1,118,039
Railroad Crossing Improvements Initiatives	520,000	-	520,000	133,153	69,892	203,045	-	316,955
Total Division 40	\$ 15,822,000	\$ -	\$ 15,822,000	\$ 12,710,668	\$ 245,698	\$ 12,956,366	\$ -	\$ 2,865,634
Total Transportation Fund	\$ 15,943,500	\$ -	\$ 15,943,500	\$ 12,813,244	\$ 246,827	\$ 13,060,071	\$ -	\$ 2,883,429

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ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2011
Fourteen Months Ended August 31, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)			Expenditures	Approximate Lapse Period	Approximate	Balance	Approximate
	New	Reappropriations	Total Appropriations	Through 6/30/11	Expenditures 7/01 - 8/31/11	Total Expenditures	Reappropriated 7/1/2011	Balances Lapsed 8/31/11
Public Utility Fund - 0059								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 891,900	\$ -	\$ 891,900	\$ 579,732	\$ -	\$ 579,732	\$ -	\$ 312,168
State Contribution to State Employees' Retirement System	269,800	-	269,800	162,357	-	162,357	-	107,443
State Contributions to Social Security	68,300	-	68,300	42,810	-	42,810	-	25,490
Group Insurance	216,000	-	216,000	130,791	-	130,791	-	85,209
Contractual Services	24,100	-	24,100	12,785	2,595	15,380	-	8,720
Travel	59,900	-	59,900	20,277	2,900	23,177	-	36,723
Commodities	1,500	-	1,500	-	-	-	-	1,500
Equipment	2,200	-	2,200	-	-	-	-	2,200
Telecommunications	16,500	-	16,500	10,440	-	10,440	-	6,060
Operation of Auto Equipment	1,800	-	1,800	-	-	-	-	1,800
Total Division 20	\$ 1,552,000	\$ -	\$ 1,552,000	\$ 959,192	\$ 5,495	\$ 964,687	\$ -	\$ 587,313
Public Utilities (Division 30)								
Personal Services	\$ 15,162,200	\$ -	\$ 15,162,200	\$ 12,786,956	\$ -	\$ 12,786,956	\$ -	\$ 2,375,244
State Contribution to State Employees' Retirement System	4,587,000	-	4,587,000	3,585,261	-	3,585,261	-	1,001,739
State Contributions to Social Security	1,152,700	-	1,152,700	940,100	-	940,100	-	212,600
Group Insurance	3,088,000	-	3,088,000	2,750,336	-	2,750,336	-	337,664
Contractual Services	1,606,500	-	1,606,500	1,195,167	39,605	1,234,772	-	371,728
Travel	144,000	-	144,000	53,803	2,396	56,199	-	87,801
Commodities	24,000	-	24,000	5,866	1,087	6,953	-	17,047
Printing	22,000	-	22,000	10,728	3,459	14,187	-	7,813
Equipment	64,200	-	64,200	-	-	-	-	64,200
Electronic Data Processing	597,000	-	597,000	166,832	18,304	185,136	-	411,864
Telecommunications	415,400	-	415,400	174,898	1,466	176,364	-	239,036
Operation of Auto Equipment	68,500	-	68,500	33,885	2,940	36,825	-	31,675
Refunds	26,500	-	26,500	79	445	524	-	25,976
Total Division 30	\$ 26,958,000	\$ -	\$ 26,958,000	\$ 21,703,911	\$ 69,702	\$ 21,773,613	\$ -	\$ 5,184,387
Total Public Utility Fund	\$ 28,510,000	\$ -	\$ 28,510,000	\$ 22,663,103	\$ 75,197	\$ 22,738,300	\$ -	\$ 5,771,700

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2011
Fourteen Months Ended August 31, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)			Expenditures	Approximate Lapse Period	Approximate	Balance	Approximate
	New	Reappropriations	Total Appropriations	Through 6/30/11	Expenditures 7/01 - 8/31/11	Total Expenditures	Reappropriated 7/1/2011	Balances Lapsed 8/31/11
<u>Underground Utility Facilities Damage Prevention Fund - 0127</u>								
Statewide One-call Notice System	\$ 150,000	\$ -	\$ 150,000	\$ 30,573	\$ -	\$ 30,573	\$ -	\$ 119,427
Refunds	1,000	-	1,000	-	-	-	-	1,000
Total Underground Utility Fund	\$ 151,000	\$ -	\$ 151,000	\$ 30,573	\$ -	\$ 30,573	\$ -	\$ 120,427
<u>Capital Development Fund - 0141</u>								
Train Whistle Abatement	\$ -	\$ 52,857	\$ 52,857	\$ -	\$ -	\$ -	\$ 52,857	\$ -
Total Capital Development Fund	\$ -	\$ 52,857	\$ 52,857	\$ -	\$ -	\$ -	\$ 52,857	\$ -
<u>Wireless Service Emergency Fund - 0612</u>								
Administrative Costs and Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police	\$ 64,000,000	\$ -	\$ 64,000,000	\$ 47,993,196	\$ 9,999,719	\$ 57,992,915	\$ -	\$ 6,007,085
Total Wireless Service Emergency Fund	\$ 64,000,000	\$ -	\$ 64,000,000	\$ 47,993,196	\$ 9,999,719	\$ 57,992,915	\$ -	\$ 6,007,085
<u>Wireless Carrier Reimbursement Fund - 0613</u>								
Reimbursement of Wireless Carriers for Enhanced 9-1-1 Compliance and Administrative Costs	\$ 8,500,000	\$ -	\$ 8,500,000	\$ 4,157,030	\$ -	\$ 4,157,030	\$ -	\$ 4,342,970
Total Wireless Carrier Reimbursement Fund	\$ 8,500,000	\$ -	\$ 8,500,000	\$ 4,157,030	\$ -	\$ 4,157,030	\$ -	\$ 4,342,970
<u>Digital Divide Elimination Infrastructure Fund - 0771</u>								
Deposit into Workforce, Technology, and Economic Development Fund	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Deposit into Public Utility Fund	1,000,000	-	1,000,000	-	-	-	-	1,000,000
Total Digital Divide Elimination Infrastructure Fund	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2011
Fourteen Months Ended August 31, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)			Expenditures Through 6/30/11	Approximate Lapse Period 7/01 - 8/31/11	Approximate Total Expenditures	Balance Reappropriated 7/1/2011	Approximate Balances Lapsed 8/31/11
	New	Reappropriations	Total Appropriations					
<u>General Revenue Fund - 0001</u>								
Governor's Discretionary Appropriation	\$ 2,004,800	\$ -	\$ 2,004,800	\$ 778,782	\$ 1,106,001	\$ 1,884,783	\$ -	\$ 120,017
Total General Revenue Fund	\$ 2,004,800	\$ -	\$ 2,004,800	\$ 778,782	\$ 1,106,001	\$ 1,884,783	\$ -	\$ 120,017
TOTALS- ALL APPROPRIATED FUNDS	\$ 121,109,300	\$ 52,857	\$ 121,162,157	\$ 88,435,928	\$ 11,427,744	\$ 99,863,672	\$ 52,857	\$ 21,245,628
NON-APPROPRIATED FUND								
<u>Federal Grants Fund - 379</u>								
Federal Railroad Association Grant				\$ 393,415	\$ -	\$ 393,415		
ARRA- Department of Energy Grant Expenditures				371,148	-	371,148		
Total Federal Grants Fund				\$ 764,563	\$ -	\$ 764,563		
TOTALS NON-APPROPRIATED FUND				\$ 764,563	\$ -	\$ 764,563		
GRAND TOTAL-ALL FUNDS				\$ 89,200,491	\$ 11,427,744	\$ 100,628,235		

Appropriations, reappropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to the Agency's records in all material respects.

Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Approximate lapse period expenditures do not include interest payments approved for payment by the Commission and submitted to the Comptroller for payment after August

Balances Lapsed at 8/31/11 represents lapsed appropriations less reappropriations to subsequent fiscal years for the Commission.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2010
Eighteen Months Ended December 31, 2010

P.A. 96-0046; 96-0035; 96-0890 FISCAL YEAR 2010	Appropriations (Net of Transfers)			Expenditures	Lapse Period	Total	Balance	Balances
	New	Reappropriations	Total Appropriations	Through 6/30/10	Expenditures 7/01 - 12/31/10	Expenditures 18 Months Ended 12/31/10	Reappropriated 7/01/2010	Lapsed 12/31/10
APPROPRIATED FUNDS								
Transportation Regulatory Fund - 0018								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 90,000	\$ -	\$ 90,000	\$ 57,839	\$ 2,452	\$ 60,291	\$ -	\$ 29,709
State Contribution to State Employees' Retirement System	25,500	-	25,500	15,937	696	16,633	-	8,867
State Contributions to Social Security	6,900	-	6,900	4,719	180	4,899	-	2,001
Group Insurance	17,200	-	17,200	16,368	744	17,112	-	88
Contractual Services	1,000	-	1,000	706	-	706	-	294
Travel	2,100	-	2,100	1,740	-	1,740	-	360
Equipment	4,000	-	4,000	-	-	-	-	4,000
Telecommunications	7,200	-	7,200	2,858	-	2,858	-	4,342
Operation of Auto Equipment	1,700	-	1,700	-	-	-	-	1,700
Total Division 20	\$ 155,600	\$ -	\$ 155,600	\$ 100,167	\$ 4,072	\$ 104,239	\$ -	\$ 51,361
Transportation (Division 40)								
Personal Services	\$ 5,518,700	\$ -	\$ 5,518,700	\$ 4,969,565	\$ 215,727	\$ 5,185,292	\$ -	\$ 333,408
State Contribution to State Employees' Retirement System	1,566,000	-	1,566,000	1,411,472	61,279	1,472,751	-	93,249
State Contributions to Social Security	408,100	-	408,100	316,623	13,243	329,866	-	78,234
Group Insurance	1,085,600	-	1,085,600	970,138	40,029	1,010,167	-	75,433
Contractual Services	611,300	-	611,300	423,138	31,051	454,189	-	157,111
Travel	95,000	-	95,000	60,553	5,237	65,790	-	29,210
Commodities	31,300	-	31,300	9,517	2,348	11,865	-	19,435
Printing	20,300	-	20,300	12,724	-	12,724	-	7,576
Equipment	154,500	-	154,500	208	23,728	23,936	-	130,564
Electronic Data Processing	273,700	-	273,700	109,994	5,757	115,751	-	157,949
Telecommunications	252,300	-	252,300	128,126	11,515	139,641	-	112,659
Operation of Auto Equipment	195,000	-	195,000	110,568	13,307	123,875	-	71,125
Refunds	14,700	-	14,700	11,697	922	12,619	-	2,081
Single State Insurance Registration Program and/or Unified Carrier Registration System	4,450,700	-	4,450,700	439,174	930,148	1,369,322	-	3,081,378
Railroad Crossing Improvements Initiatives	520,000	-	520,000	227,955	49,737	277,692	-	242,308
Total Division 40	\$ 15,197,200	\$ -	\$ 15,197,200	\$ 9,201,452	\$ 1,404,028	\$ 10,605,480	\$ -	\$ 4,591,720
Total Transportation Fund	\$ 15,352,800	\$ -	\$ 15,352,800	\$ 9,301,619	\$ 1,408,100	\$ 10,709,719	\$ -	\$ 4,643,081

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2010
Eighteen Months Ended December 31, 2010

P.A. 96-0046; 96-0035; 96-0890 FISCAL YEAR 2010	Appropriations (Net of Transfers)			Expenditures	Lapse Period	Total	Balance	Balances
	New	Reappropriations	Total Appropriations	Through 6/30/10	Expenditures 7/01 - 12/31/10	Expenditures 18 Months Ended 12/31/10	Reappropriated 7/01/2010	Lapsed 12/31/10
Public Utility Fund - 0059								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 858,200	\$ -	\$ 858,200	\$ 615,861	\$ 27,818	\$ 643,679	\$ -	\$ 214,521
State Contribution to State Employees' Retirement System	243,500	-	243,500	174,819	7,898	182,717	-	60,783
State Contributions to Social Security	65,700	-	65,700	45,890	2,068	47,958	-	17,742
Group Insurance	206,700	-	206,700	108,394	4,923	113,317	-	93,383
Contractual Services	21,600	-	21,600	16,573	-	16,573	-	5,027
Travel	49,300	-	49,300	33,678	3,050	36,728	-	12,572
Commodities	2,000	-	2,000	83	-	83	-	1,917
Equipment	2,200	-	2,200	-	-	-	-	2,200
Telecommunications	13,800	-	13,800	10,313	3,216	13,529	-	271
Operation of Auto Equipment	1,800	-	1,800	905	-	905	-	895
Total Division 20	\$ 1,464,800	\$ -	\$ 1,464,800	\$ 1,006,516	\$ 48,973	\$ 1,055,489	\$ -	\$ 409,311
Public Utilities (Division 30)								
Personal Services	\$ 14,889,800	\$ -	\$ 14,889,800	\$ 13,693,525	\$ 630,234	\$ 14,323,759	\$ -	\$ 566,041
State Contribution to State Employees' Retirement System	4,225,300	-	4,225,300	3,892,473	179,116	4,071,589	-	153,711
State Contributions to Social Security	1,135,000	-	1,135,000	1,006,618	46,500	1,053,118	-	81,882
Group Insurance	3,132,300	-	3,132,300	2,708,829	116,091	2,824,920	-	307,380
Contractual Services	1,538,700	-	1,538,700	1,235,726	125,648	1,361,374	-	177,326
Travel	114,000	-	114,000	74,258	4,176	78,434	-	35,566
Commodities	16,800	-	16,800	10,546	901	11,447	-	5,353
Printing	26,600	-	26,600	14,708	-	14,708	-	11,892
Equipment	59,200	-	59,200	600	-	600	-	58,600
Electronic Data Processing	551,000	-	551,000	249,618	14,035	263,653	-	287,347
Telecommunications	286,000	-	286,000	188,050	67,760	255,810	-	30,190
Operation of Auto Equipment	68,500	-	68,500	29,727	9,075	38,802	-	29,698
Refunds	26,500	-	26,500	293	-	293	-	26,207
Total Division 30	\$ 26,069,700	\$ -	\$ 26,069,700	\$ 23,104,971	\$ 1,193,536	\$ 24,298,507	\$ -	\$ 1,771,193
Total Public Utility Fund	\$ 27,534,500	\$ -	\$ 27,534,500	\$ 24,111,487	\$ 1,242,509	\$ 25,353,996	\$ -	\$ 2,180,504

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2010
Eighteen Months Ended December 31, 2010

P.A. 96-0046; 96-0035; 96-0890 FISCAL YEAR 2010	Appropriations (Net of Transfers)			Expenditures	Lapse Period	Total	Balance	Balances
	New	Reappropriations	Total Appropriations	Through 6/30/10	Expenditures 7/01 - 12/31/10	Expenditures 18 Months Ended 12/31/10	Reappropriated 7/01/2010	Lapsed 12/31/10
<u>Underground Utility Facilities Damage Prevention Fund - 0127</u>								
Statewide One-call Notice System	\$ 150,000	\$ -	\$ 150,000	\$ 38,873	\$ -	\$ 38,873	\$ -	\$ 111,127
Refunds	1,000	-	1,000	-	-	-	-	1,000
Total Underground Utility Fund	\$ 151,000	\$ -	\$ 151,000	\$ 38,873	\$ -	\$ 38,873	\$ -	\$ 112,127
<u>Capital Development Fund - 0141</u>								
Train Whistle Abatement	\$ -	\$ 56,123	\$ 56,123	\$ 3,266	\$ 700	\$ 3,966	\$ 52,857	\$ (700)
Total Capital Development Fund	\$ -	\$ 56,123	\$ 56,123	\$ 3,266	\$ 700	\$ 3,966	\$ 52,857	\$ (700)
<u>Wireless Service Emergency Fund - 0612</u>								
Administrative Costs and Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police	\$ 83,600,000	\$ -	\$ 83,600,000	\$ 69,864,938	\$ 9,439,111	\$ 79,304,049	\$ -	\$ 4,295,951
Total Wireless Service Emergency Fund	\$ 83,600,000	\$ -	\$ 83,600,000	\$ 69,864,938	\$ 9,439,111	\$ 79,304,049	\$ -	\$ 4,295,951
<u>Wireless Carrier Reimbursement Fund - 0613</u>								
Reimbursement of Wireless Carriers for Enhanced 9-1-1 Compliance and Administrative Costs	\$ 8,252,600	\$ -	\$ 8,252,600	\$ 3,512,152	\$ -	\$ 3,512,152	\$ -	\$ 4,740,448
Total Wireless Carrier Reimbursement Fund	\$ 8,252,600	\$ -	\$ 8,252,600	\$ 3,512,152	\$ -	\$ 3,512,152	\$ -	\$ 4,740,448
<u>Digital Divide Elimination Infrastructure Fund - 0771</u>								
Grants and Awards for the Construction of High-Speed Data Transmission Facilities	\$ -	\$ 727,100	\$ 727,100	\$ 70,066	\$ -	\$ 70,066	\$ -	\$ 657,034
Total Digital Divide Elimination Infrastructure Fund	\$ -	\$ 727,100	\$ 727,100	\$ 70,066	\$ -	\$ 70,066	\$ -	\$ 657,034
TOTALS- ALL APPROPRIATED FUNDS	\$ 134,890,900	\$ 783,223	\$ 135,674,123	\$ 106,902,401	\$ 12,090,420	\$ 118,992,821	\$ 52,857	\$ 16,628,445

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2010
Eighteen Months Ended December 31, 2010

P.A. 96-0046; 96-0035; 96-0890 FISCAL YEAR 2010	Appropriations (Net of Transfers)			Expenditures	Lapse Period	Total	Balance	Balances
	New	Reappropriations	Total Appropriations	Through 6/30/10	Expenditures 7/01 - 12/31/10	Expenditures 18 Months Ended 12/31/10	Reappropriated 7/01/2010	Lapsed 12/31/10
NON-APPROPRIATED FUND								
Federal Grants Fund - 0379								
Federal Railroad Association Grant				\$ 391,962	\$ 108,627	\$ 500,589		
ARRA- Department of Energy Grant Expenditures				70,344	12,885	83,229		
Total Federal Grants Fund				<u>\$ 462,306</u>	<u>\$ 121,512</u>	<u>\$ 583,818</u>		
TOTALS NON-APPROPRIATED FUND				<u>\$ 462,306</u>	<u>\$ 121,512</u>	<u>\$ 583,818</u>		
GRAND TOTAL-ALL FUNDS				<u>\$ 107,364,707</u>	<u>\$ 12,211,932</u>	<u>\$ 119,576,639</u>		

Appropriations, reappropriations, expenditures, and lapsed balances were obtained from records of the Commission and have been reconciled to records of the State Comptroller.

Expenditure amounts include all vouchers and interest approved for payment by the Commission and paid by the State Comptroller to the vendor during fiscal year 2010.

Balances Lapsed at 12/31/10 represents lapsed appropriations less reappropriations to subsequent fiscal years for the Commission.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
		P.A. 94-0046 P.A. 96-0035	
	P.A. 96-0956	P.A. 96-0890	P.A. 95-0732
APPROPRIATED FUNDS			
<u>Transportation Regulatory Fund - 0018</u>			
Appropriations (Net of Transfers)	\$ 15,943,500	\$ 15,352,800	\$ 19,100,300
<u>Expenditures</u>			
Personal Services	\$ 5,476,670	\$ 5,245,583	\$ 4,998,754
State Contribution to State Employees' Retirement System	1,534,974	1,489,384	1,050,025
State Contributions to Social Security	348,542	334,765	333,282
Group Insurance	1,164,128	1,027,279	1,000,481
Contractual Services	508,072	454,895	475,213
Travel	69,669	67,530	76,040
Commodities	8,092	11,865	15,178
Printing	18,238	12,724	7,782
Equipment	44,636	23,936	90,333
Electronic Data Processing	82,408	115,751	191,379
Telecommunications	129,867	142,499	176,410
Operation of Auto Equipment	131,931	123,875	130,962
Railroad Crossing Improvements Initiatives	203,045	277,692	328,403
Single State Insurance Registration Program and/or Unified Carrier Registration System	3,332,661	1,369,322	1,691,665
The Illinois Commercial Safety Towing Law	-	-	602,642
Refunds	7,138	12,619	12,741
Total Expenditures	\$ 13,060,071	\$ 10,709,719	\$ 11,181,290
Lapsed Balances	\$ 2,883,429	\$ 4,643,081	\$ 7,919,010

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
		P.A. 94-0046	
		P.A. 96-0035	
	P.A. 96-0956	P.A. 96-0890	P.A. 95-0732
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APPROPRIATED FUNDS			
<u>Public Utility Fund - 0059</u>			
Appropriations (Net of Transfers)	\$ 28,510,000	\$ 27,534,500	\$ 27,710,900
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 13,366,688	\$ 14,967,438	\$ 14,560,129
State Contribution to State Employees' Retirement System	3,747,618	4,254,306	3,072,763
State Contributions to Social Security	982,910	1,101,076	1,068,314
Group Insurance	2,881,127	2,938,237	2,954,125
Contractual Services	1,250,152	1,377,947	1,391,711
Travel	79,376	115,162	184,663
Commodities	6,953	11,530	21,076
Printing	14,187	14,708	13,744
Equipment	-	600	49,128
Electronic Data Processing	185,136	263,653	451,325
Telecommunications	186,804	269,339	363,983
Operation of Auto Equipment	36,825	39,707	42,294
Refunds	524	293	4,481
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 22,738,300	\$ 25,353,996	\$ 24,177,736
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 5,771,700	\$ 2,180,504	\$ 3,533,164
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
		P.A. 94-0046 P.A. 96-0035	
	P.A. 96-0956	P.A. 96-0890	P.A. 95-0732
APPROPRIATED FUNDS			
<u>Underground Utility Facilities Damage Prevention Fund - 0127</u>			
Appropriations (Net of Transfers)	\$ 151,000	\$ 151,000	\$ 201,000
<u>Expenditures</u>			
Statewide One-call Notice System	\$ 30,573	\$ 38,873	\$ 121,884
Total Expenditures	\$ 30,573	\$ 38,873	\$ 121,884
Lapsed Balances	<u>\$ 120,427</u>	<u>\$ 112,127</u>	<u>\$ 79,116</u>
<u>Capital Development Fund - 0141</u>			
Appropriations (Net of Transfers)	\$ 52,857	\$ 56,123	\$ 58,073
<u>Expenditures</u>			
Train Whistle Abatement	\$ -	\$ 3,966	\$ 1,950
Total Expenditures	\$ -	\$ 3,966	\$ 1,950
Reappropriated Balances	\$ 52,857	\$ 52,857	\$ 56,123
Lapsed Balances	<u>\$ -</u>	<u>\$ (700)</u>	<u>\$ 0</u>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
		P.A. 94-0046 P.A. 96-0035	
	P.A. 96-0956	P.A. 96-0890	P.A. 95-0732
APPROPRIATED FUNDS			
<u>Wireless Service Emergency Fund - 0612</u>			
Appropriations (Net of Transfers)	\$ 64,000,000	\$ 83,600,000	\$ 56,600,000
<u>Expenditures</u>			
Administrative Costs and Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police	\$ 57,992,915	\$ 79,304,049	\$ 56,555,064
Total Expenditures	\$ 57,992,915	\$ 79,304,049	\$ 56,555,064
Lapsed Balances	<u>\$ 6,007,085</u>	<u>\$ 4,295,951</u>	<u>\$ 44,936</u>
<u>Wireless Carrier Reimbursement Fund - 0613</u>			
Appropriations (Net of Transfers)	\$ 8,500,000	\$ 8,252,600	\$ 12,500,000
<u>Expenditures</u>			
Reimbursement of Wireless Carriers for Enhanced 9-1-1	\$ 4,157,030	\$ 3,512,152	\$ 7,293,578
Total Expenditures	\$ 4,157,030	\$ 3,512,152	\$ 7,293,578
Lapsed Balances	<u>\$ 4,342,970</u>	<u>\$ 4,740,448</u>	<u>\$ 5,206,422</u>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
		P.A. 94-0046 P.A. 96-0035	
	P.A. 96-0956	P.A. 96-0890	P.A. 95-0732
APPROPRIATED FUNDS			
<u>Digital Divide Elimination Infrastructure Fund - 0771</u>			
Appropriations (Net of Transfers)	\$ 2,000,000	\$ 727,100	\$ 8,167,736
<u>Expenditures</u>			
Transfer to FY09 Budget Relief Fund	\$ -	\$ -	\$ 5,000,000
Grants and Awards for the Construction of High-Speed Data	-	70,066	668,161
Total Expenditures	\$ -	\$ 70,066	\$ 5,668,161
Reappropriated Balances	-	-	-
Lapsed Balances	<u>\$ 2,000,000</u>	<u>\$ 657,034</u>	<u>\$ 2,499,575</u>
<u>General Revenue Fund - 0001</u>			
Appropriations (Net of Transfers)	\$ 2,004,800	\$ -	\$ -
<u>Expenditures</u>			
Governor's Discretionary Appropriation	\$ 1,884,783	\$ -	\$ -
Total Expenditures	\$ 1,884,783	\$ -	\$ -
Lapsed Balances	<u>\$ 120,017</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2011	2010	2009
		P.A. 94-0046	
		P.A. 96-0035	
	P.A. 96-0956	P.A. 96-0890	P.A. 95-0732
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APPROPRIATED FUNDS			
TOTALS- ALL APPROPRIATED FUNDS			
Total Appropriations (Net of Transfers)	\$ 121,162,157	\$ 135,674,123	\$ 124,338,009
Total Expenditures	<u>\$ 99,863,672</u>	<u>\$ 118,992,821</u>	<u>\$ 104,999,663</u>
Reappropriated Balances	\$ 52,857	\$ 52,857	\$ -
Lapsed Balances	<u>\$ 21,298,485</u>	<u>\$ 16,681,302</u>	<u>\$ 19,338,346</u>
NON-APPROPRIATED FUNDS			
<u>Federal Grants Trust Fund - 0379</u>			
<u>Expenditures</u>			
Federal Railroad Association Grant	\$ 393,415	\$ 500,589	\$ 109,540
ARRA- Department of Energy	<u>371,148</u>	<u>83,229</u>	<u>-</u>
TOTALS NON-APPROPRIATED FUND	<u>\$ 764,563</u>	<u>\$ 583,818</u>	<u>\$ 109,540</u>
GRAND TOTAL-ALL FUNDS	<u>\$ 100,628,235</u>	<u>\$ 119,576,639</u>	<u>\$ 105,109,203</u>
Salaries Paid from the Comptroller's Executive Salary Appropriation			
Board Chairman	\$ 127,506	\$ 134,236	\$ 134,022
Four Board Members	<u>446,647</u>	<u>424,535</u>	<u>458,418</u>
Total Expenditures for the Comptroller's Executive Salaries Appropriation	<u>\$ 574,153</u>	<u>\$ 558,771</u>	<u>\$ 592,440</u>

FY10 amounts are final and include interest payments made after August.

FY11 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
 ILLINOIS COMMERCE COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2011

	Equipment
Balance at July 1, 2009	\$ 5,226,833
Additions	212,644
Deletions	(6,254)
Net Transfers	(2,743)
Balance at June 30, 2010	\$ 5,430,480
Balance at July 1, 2010	\$ 5,430,480
Additions	111,989
Deletions	(17,005)
Net Transfers	(291,376)
Balance at June 30, 2011	\$ 5,234,088

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
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,
(Expressed in Thousands)

<u>General Revenue Fund - 0001</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Fines, Penalties or Violations	\$ 600	\$ 90	\$ 178
QSWEF Tax Credit Repayment	7,571	6,237	9,540
WETSA Penalties	<u>34</u>	<u>10</u>	<u>3</u>
Total General Revenue Fund	<u>\$ 8,205</u>	<u>\$ 6,337</u>	<u>\$ 9,721</u>

Transportation Regulatory Fund - 0018

Franchise Fees	\$ 2,567	\$ 2,701	\$ 2,704
Transportation Carrier Tax	355	397	389
Unified Carrier Registration	6,849	4,954	5,242
Civil Penalties	688	785	743
Railroad Crossing Reimbursement (IDOT)	32	198	155
Miscellaneous	<u>14</u>	<u>3</u>	<u>-</u>
Total Transportation Regulatory Fund	<u>\$ 10,505</u>	<u>\$ 9,038</u>	<u>\$ 9,233</u>

Public Utilities Fund - 0059

Gross Revenue Tax	\$ 7,337	\$ 7,649	\$ 8,525
US Department of Transportation	1,307	973	618
Securities Issuance Fees	2,040	230	1,308
Copy Fees	7	6	7
QSWEF Tax Credit Repayment			24
Telephone Utilities	2	18	-
WETSA Administration	807		-
Miscellaneous	<u>1</u>	<u>7</u>	<u>5</u>
Total Public Utility Fund	<u>\$ 11,501</u>	<u>\$ 8,883</u>	<u>\$ 10,487</u>

Illinois Underground Utility Facilities

Damage Prevention Fund - 0127

Fines, Penalties or Violations	<u>\$ 24</u>	<u>\$ 45</u>	<u>\$ 73</u>
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STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,
(Expressed in Thousands)

<u>Federal Grants Trust Fund - 0379</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Federal Railroad Association	\$ 395	\$ 495	\$ 82
American Recovery and Reinvestment Act	<u>383</u>	<u>71</u>	<u>-</u>
Total Federal Grants Fund	<u>\$ 778</u>	<u>\$ 566</u>	<u>\$ 82</u>
<u>Wireless Service Emergency Fund - 0612</u>			
Wireless 911 Surcharge	<u>\$ 56,790</u>	<u>\$ 54,716</u>	<u>\$ 57,018</u>
<u>Wireless Carrier Reimbursement Fund - 0613</u>			
Wireless 911 Surcharge	<u>\$ 14,380</u>	<u>\$ 13,857</u>	<u>\$ 14,438</u>
<u>FY09 Budget Relief Fund - 0678</u>			
Digital Divide Infrastructure	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
<u>Illinois Power Agency Renewable Energy Resources Fund - 0836</u>			
Agency Renewable Energy Resources	<u>\$ 7,148</u>	<u>\$ -</u>	<u>\$ -</u>
<u>TOTAL ALL FUNDS</u>	<u>\$ 109,331</u>	<u>\$ 93,442</u>	<u>\$ 106,052</u>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
For the Fiscal Year Ended June 30, 2010
(Expressed in Thousands)

	All Funds Combined	General Revenue Fund 0001	Transportation Regulatory Fund 0018	Public Utility Fund 0059	Illinois			Wireless Carrier Reimbursement Fund 0613
					Underground Utility Facilities Damage Prevention Fund 0127	Federal Grants Trust Fund 0379	Wireless Service Emergency Fund 0612	
Intra-State Gross Revenue Tax	\$ 8,046	\$ -	\$ 397	\$ 7,649	\$ -	\$ -	\$ -	\$ -
Public Utility Tax	74,810	6,237	-	-	-	-	54,716	13,857
Fines, Penalties, or Violations	930	100	785	-	45	-	-	-
Federal Government	1,539	-	-	973	-	566	-	-
Licenses, Fees and Registration	7,891	-	7,655	236	-	-	-	-
Other Revenue	226	-	201	25	-	-	-	-
Total - Per Agency Records	\$ 93,442	\$ 6,337	\$ 9,038	\$ 8,883	\$ 45	\$ 566	\$ 54,716	\$ 13,857
Deposits in Transit to Comptroller								
Beginning of Period	\$ 5,616	\$ -	\$ 252	\$ 438	\$ 1	\$ -	\$ 3,931	\$ 994
End of Period	(6,840)	(213)	(1,442)	(58)	(3)	(109)	(4,002)	(1,013)
Total - Per State Comptroller Records	\$ 92,218	\$ 6,124	\$ 7,848	\$ 9,263	\$ 43	\$ 457	\$ 54,645	\$ 13,838

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Year Ended June 30, 2011
(Expressed in Thousands)

	All Funds Combined	General Revenue Fund 0001	Transportation Regulatory Fund 0018	Public Utility Fund 0059	Illinois		Federal Grants Trust Fund 0379	Wireless Service Emergency Fund 0612	Wireless Carrier Reimbursement Fund 0613	Illinois Power Agency Renewable Energy Resources Fund 0836
					Underground Utility Facilities Damage Prevention Fund 0127					
Intra-State Gross Revenue Tax	\$ 7,692	\$ -	\$ 355	\$ 7,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utility Tax	78,741	7,571	-	-	-	-	56,790	14,380	-	-
Fines, Penalties, or Violations	1,346	634	688	-	24	-	-	-	-	-
Federal Government	2,085	-	-	1,307	-	778	-	-	-	-
Licenses, Fees and Registration	11,463	-	9,416	2,047	-	-	-	-	-	-
Other Revenue	8,004	-	46	810	-	-	-	-	-	7,148
Total - Per Agency Records	\$ 109,331	\$ 8,205	\$ 10,505	\$ 11,501	\$ 24	\$ 778	\$ 56,790	\$ 14,380	\$ 7,148	
Deposits in Transit to Comptroller										
Beginning of Period	\$ 6,840	\$ 213	\$ 1,442	\$ 58	\$ 3	\$ 109	\$ 4,002	\$ 1,013	\$ -	\$ -
End of Period	(5,750)	(120)	(241)	(57)	(1)	-	(4,254)	(1,077)	-	-
Returned Checks	2	-	2	-	-	-	-	-	-	-
Total - Per State Comptroller Records	\$ 110,423	\$ 8,298	\$ 11,708	\$ 11,502	\$ 26	\$ 887	\$ 56,538	\$ 14,316	\$ 7,148	

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

Significant variances were determined to be changes of at least \$20,000 and 20% between fiscal years as reported in the Schedule of Net Appropriations, Reappropriations, Expenditures and Lapsed Balances, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2011

General Revenue Fund – 0001

Governor’s Discretionary Appropriation

The increase of 1,884,783 (100%) in Governor’s Discretionary Appropriation expenditures was due to a one-time appropriation made in fiscal year 2011 that did not occur in fiscal year 2010.

Transportation Regulatory Fund – 0018 – Division 40

Equipment

The increase of \$20,700 (87%) in equipment expenditures was due to the purchase of two vehicles in fiscal year 2011, compared to one vehicle purchased in fiscal year 2010.

Electronic Data Processing

The decrease of \$33,343 (29%) in electronic data processing expenditures was due to cash restraints limiting electronic data processing expenditures to only maintenance related services.

Railroad Crossing Improvement Initiatives

The decrease of \$74,647 (27%) in railroad crossing improvement initiative expenditures was due to a railroad contract ending during fiscal year 2011.

Single State Insurance Registration Program and/or Unified Carrier Registration System

The increase of \$1,963,339 (143%) in the amount expended from the Single State Insurance Registration program and/or the Unified Carrier Registration program is due to an increase in the number of fees collected and disbursed. The Commission started collecting the fees earlier in fiscal year 2011 than in 2010, resulting in more fees to remit to States participating in the program.

Public Utility Fund – 0059 – Division 30

Travel

The decrease of \$22,235 (28%) in travel expenditures was due to cash restraints which limited travel between the Chicago and Springfield Offices, as well as travel for conferences.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2011 (CONTINUED)

Public Utility Fund – 0059 – Division 30 (Continued)

Electronic Data Processing

The decrease of \$78,517 (30%) in electronic data processing expenditures was due to cash restraints limiting electronic data processing expenditures to only maintenance related services.

Telecommunications

The decrease of \$79,446 (31%) in telecommunication expenditures was primarily due to the Commission eliminating many extra features and additional phones.

Wireless Service Emergency Fund - 0612

Administrative Costs and Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police

The decrease of \$21,311,134 (27%) in the wireless service emergency fund expenditures was due to a return to normal spending levels. The fiscal year 2010 increase in expenditures was due to the monthly subscriber fee and number of subscribers increasing significantly in fiscal year 2009. This increase required additional grant disbursements to 9-1-1 systems. In fiscal year 2010, the legislature appropriated additional funds to allow the Commission to pay out the additional 9-1-1 remittances to 9-1-1 systems as required by the Wireless Emergency Telephone Safety Act.

Digital Divide Elimination Infrastructure Fund - 0771

Construction of High-Speed Data Transmission Facilities

The decrease of \$70,066 (100%) in expenditures was due to related grants being completed in fiscal year 2010.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

Significant variances were determined to be changes of at least \$20,000 and 20% between fiscal years as reported in the Schedule of Net Appropriations, Reappropriations, Expenditures and Lapsed Balances, and are explained below.

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

Transportation Regulatory Fund – 0018 – Division 40

State Contribution to State Employees' Retirement System

The increase of \$431,831 (42%) in State contributions to State Employees' Retirement System expenditures was due to an increase in the employer contribution rate from 21.049% in fiscal year 2009 to 28.4% in fiscal year 2010.

Equipment

The decrease of \$66,397 (74%) in equipment expenditures is due to less vehicles being purchased. Three vehicles totaling \$84,000 were purchased in fiscal year 2009 compared to one vehicle totaling \$18,000 purchased in fiscal year 2010.

Electronic Data Processing

The decrease of \$75,628 (40%) in electronic data processing expenditures was due to higher than normal spending in fiscal year 2009 for storage area network equipment, disk back up services, and servers.

Illinois Commercial Safety Towing Law

The decrease of \$602,642 (100%) in expenditures was due to a prior lump sum appropriation for the costs associated with the implementation of the Illinois Commercial Safety Towing Law in fiscal year 2009. No such appropriation was made in fiscal year 2010.

Public Utility Fund – 0059 – Division 20

Group Insurance

The decrease of \$40,170 (26%) in group insurance expenditures was due to an employee that was on leave for a majority of fiscal year 2010 and one Commissioner who was appointed in the middle of fiscal year 2010 and incurred no insurance costs until May when an assistant was hired.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

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

Public Utility Fund – 0059 – Division 30

State Contribution to State Employees' Retirement System

The increase of \$1,164,785 (40 %) in State contributions to State Employees' Retirement System expenditures was due to an increase in the employer contribution rate increasing from 21.049% in fiscal year 2009 to 28.4% in fiscal year 2010.

Travel

The decrease of \$65,316 (45%) in travel expenditures was due to cash restraints limiting travel.

Equipment

The decrease of \$48,528 (99%) in expenditures was due to the purchase of two vehicles and a security system during fiscal year 2009 and no similar or large equipment purchases during fiscal year 2010 due to cash constraints.

Electronic Data Processing

The decrease of \$187,672 (42%) in electronic data processing expenditures was due to increased spending in fiscal year 2009 for storage area network equipment, disk back up services, and servers.

Telecommunications

The decrease of \$92,390 (26.5%) in telecommunication expenditures was due to two months of fiscal year 2008 payments being made during fiscal year 2009. In addition, there was a reduction in the monthly charges incurred during fiscal year 2010. Further, the Commission incurred maintenance costs of \$70,000 for the call distributor system in fiscal year 2009 that did not occur in fiscal year 2010.

Underground Utility Facilities Damage Prevention Fund - 0127

Statewide One-call Notice System

Expenditures for the Statewide One-call Notice System are based on the volume of fines issued, collected and remitted to the Commission. The decrease of \$83,011 (68%) in expenditures was partially due to a timing difference in the receipt and expenditure of fines. Further, during fiscal year 2010, the Governor's Office of Management and Budget's statutory transfer of \$30,000 out of fund 0127 reduced the available cash in the fund, resulting in fewer fiscal year 2010 expenditures.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

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

Wireless Service Emergency Fund - 0612

Administrative Costs and Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police

The increase of \$22,748,985 (40%) in expenditures was due to the monthly subscriber fee and number of subscribers increasing significantly in fiscal year 2009. This required additional grant disbursements to 9-1-1 systems. In fiscal year 2010, the legislature appropriated additional funds to allow the Commission to pay out the additional remittances to 9-1-1 systems as required by the Wireless Emergency Telephone Safety Act. The fiscal year 2010 appropriation bill allowed for the payment of administrative costs while the fiscal year 2009 appropriation bill did not.

Wireless Carrier Reimbursement Fund - 0613

Reimbursement of Wireless Carrier

The decrease of \$3,781,426 (52%) in expenditures is associated with a one-time increase needed in fiscal year 2009 to handle an increased number of reimbursement requests.

Digital Divide Elimination Infrastructure Fund - 0771

Transfer to FY09 Budget Relief Fund

The decrease of \$5,000,000 (100%) in expenditures was due to fiscal year 2009 being the only year a transfer was made from the Digital Divide Elimination Infrastructure Fund 0771 to the FY09 Budget Relief Fund 0678.

Construction of High-Speed Data Transmission Facilities

The decrease of \$598,095 (90%) in expenditures was due to a decrease in grants; there were five grants in fiscal year 2009 and only one grant in fiscal year 2010.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

Significant variances in receipts were determined to be changes of at least \$25,000 and 20% between fiscal years, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2011

General Revenue Fund - 0001

Fines, Penalties, or Violations

The increase of \$510,000 (567%) was due to the fact that the revenue collected during fiscal year 2011 and deposited into the General Revenue Fund was from one \$600,000 violation issued by the Gas Pipeline Safety section to a public utility company.

Qualified Solid Waste to Energy Facilities (OSWEF) Tax Credit Repayment

The increase of \$1,333,448 (21%) was due to the change in repayment schedules from individual facilities.

Transportation Regulatory Fund - 0018

Unified Carrier Registration

The increase of \$1,894,708 (38%) is because in fiscal year 2011 the Commission started collecting the Unified Carrier Registration fee earlier than in the past year, which shifted additional receipts into fiscal year 2011.

Railroad Crossing Reimbursement (IDOT)

The decrease of \$165,443 (84%) was due to timing differences of the receipt of the reimbursements from the Illinois Department of Transportation.

Public Utility Fund - 0059

U.S. Department of Transportation

The increase of \$334,337 (34%) was due to the higher reimbursement rate the Commission received. In fiscal year 2010 there was a 62% reimbursement rate. In fiscal year 2011 there was a 83% reimbursement rate.

Security Issuance Fees

The increase of \$1,809,817 (786%) was due to the public utility companies having more security issuances during fiscal year 2011 than in fiscal year 2010. Specifically, there was one issuance of debt by a public utility company which generated a fee of \$1,920,000 during fiscal year 2011.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2011 (CONTINUED)

Public Utility Fund - 0059 (continued)

Wireless Emergency Telephone Safety Act (WETSA) Administration

The increase of \$807,317 (100%) was due to the fact that fiscal year 2011 was the first year the subscriber surcharge was transferred to this fund.

Illinois Commerce Commission Federal Grants Fund - 0379

Federal Railroad Association

The decrease of \$99,889 (20%) was due to the decrease in federal grant activity in the first quarter for the Public Education and Enforcement Research Study grant (PEERS 7). The usual first quarter reimbursement averages between \$120,000 and \$130,000. The first quarter request for PEERS 7 only totaled about \$34,000.

American Recovery and Reinvestment Act (ARRA)

The increase of \$313,049 (443%) was due to the fact that the Commission first began receiving federal funds through the ARRA program in February 2010 for the fiscal year 2010 for approximately 9 payrolls. The Commission received ARRA funds for the entire fiscal year 2011, which would be 24 payrolls.

Illinois Power Agency Renewable Energy Resources (ARER) Fund - 0836

Agency Renewable Energy Resources (ARER)

The increase of \$7,148,262 (100%) was due to fiscal year 2011 being the first year the Commission collected ARER funds on behalf of the Illinois Power Agency.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

Significant variances in receipts were determined to be changes of at least \$25,000 and 20% between fiscal years, and are explained below.

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

General Revenue Fund - 0001

Fines, Penalties, or Violations

The decrease of \$87,600 (49%) was due to smaller fines being paid during fiscal year 2010.

Qualified Solid Waste to Energy Facilities (QSWEF) Tax Credit Repayment

The decrease of \$3,303,075 (35%) was from three of the facilities having been paid in full during fiscal year 2010.

Transportation Regulatory Fund - 0018

Railroad Crossing Reimbursement (IDOT)

The increase of \$42,552 (28%) was due to timing differences of the receipt of the reimbursements from the Illinois Department of Transportation.

Public Utility Fund - 0059

U.S. Department of Transportation

The increase of \$355,438 (58%) was due to the reimbursement rate the Commission received. In fiscal year 2009 there was a 47% reimbursement rate. In fiscal year 2010 there was a 62% reimbursement rate.

Securities Issuance Fees

The decrease of \$1,077,379 (82%) was due to public utility companies having less security issuances in fiscal year 2010 than in fiscal year 2009.

Illinois Underground Facility Damage Prevention Fund - 0127

Fines, Penalties, or Violations

The decrease of \$27,300 (38%) is because in fiscal year 2009 the average collection was \$2,142 while the fiscal year 2010 average collection was \$875. In fiscal year 2009, there were two large penalties collected that totaled \$23,000.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

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

ICC Federal Grants Fund - 0379

Federal Railroad Association

The increase of \$412,785 (504%) was due to the fact the Public Education and Enforcement Research Study grant (PEERS 5) program covered the period January 21, 2009 through September 30, 2010 and in fiscal year 2009 only one quarterly reimbursement for \$82,000 was requested. In fiscal year 2010, there were three quarterly reimbursements for PEERS 5 totaling \$388,000 and one quarterly request for PEERS 6 (December 7, 2009 through December 31, 2010) for \$109,000.

American Recovery and Reinvestment Act (ARRA)

The increase of \$70,746 (100%) was due to the Commission beginning to receive federal funds through the ARRA program in February of 2010 for the first time.

FY09 Budget Relief Fund – 0678

Digital Divide Infrastructure

The decrease of \$5,000,000 (100%) was due to fiscal year 2009 being the only year the transfer was made from the Digital Divide Elimination Infrastructure Fund 0771.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2011

The following explanations were obtained for lapse period spending, which exceeded \$20,000 and 20% of the line item expenditures.

FISCAL YEAR 2011

Transportation Regulatory Fund – 0018 – Division 40

Railroad Crossing Improvement Initiatives

The Commission paid a total of \$69,892 during lapse period. The processing of grant payments is dependent upon when the request is received from the Railroad section and when the cash is received from the Federal Government.

General Revenue Fund - 0001

Governor's Discretionary Appropriation

The Agreement with the Governor's office was signed on June 24, 2011, and as a result the \$1,106,001 expenditures from this appropriation were processed during lapse period.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2011

The following explanations were obtained for lapse period spending, which exceeded \$20,000 and 20% of the line items expenditures.

FISCAL YEAR 2010

Transportation Regulatory Fund – 0018 – Division 40

Equipment

Equipment purchased prior to June 30 totaling \$23,728 was received and paid for during the lapse period.

Single State Insurance Registration Program and/or Unified Carrier Registration System

The Commission paid a total of \$930,148 during lapse period. June is typically the month the Unified Carrier Registration remittances exceed the \$3.5 million cap for the year. The excess funds are then remitted in July.

Public Utility Fund – 0059 – Division 30

Telecommunications

Services incurred prior to June 30 totaling \$67,760 were paid during the lapse period due to the Commission receiving telecommunication bills in late June and July from the Department of Central Management Services.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Years Ended June 30,
(Amounts Expressed in Thousands)

Aging of Accounts Receivable, per Commission records, were as follows:

	General Revenue Fund 0001		
	2011	2010	2009
Current	\$ 21,169	\$ 26,157	\$ 33,573
1-30 days	138	139	278
31-90 days	-	1	139
91-180 days	20	1,457	-
181 days - 1year	-	-	3
Over 1 year	1	1	-
Accounts Receivable Gross Balance	<u>21,328</u>	<u>27,755</u>	<u>33,993</u>
Less: Estimated Uncollectibles	(1)	(2)	(3)
Accounts Receivable Net Balance	<u><u>\$ 21,327</u></u>	<u><u>\$ 27,753</u></u>	<u><u>\$ 33,990</u></u>

These amounts represent receivables related to public utility taxes, miscellaneous receipts, and penalties.

	Transportation Regulatory Fund 0018		
	2011	2010	2009
Current	\$ 23	\$ 46	\$ 111
1-30 days	51	34	71
31-90 days	46	71	57
91-180 days	203	44	42
181 days - 1year	67	75	70
Over 1 year	1,132	1,033	933
Accounts Receivable Gross Balance	<u>1,522</u>	<u>1,303</u>	<u>1,284</u>
Less: Estimated Uncollectibles	(1,199)	(1,108)	(1,003)
Accounts Receivable Net Balance	<u><u>\$ 323</u></u>	<u><u>\$ 195</u></u>	<u><u>\$ 281</u></u>

These amounts represent receivables related to transportation taxes, including gross revenue taxes and fees.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Years Ended June 30,
(Amounts Expressed in Thousands)

	Public Utility Fund 0059		
	2011	2010	2009
Current	\$ -	\$ -	\$ -
1-30 days	4	4	4
31-90 days	1	9	1
91-180 days	-	-	-
181 days - 1year	-	4	-
Over 1 year	25	14	13
Accounts Receivable Gross Balance	30	31	18
Less: Estimated Uncollectibles	(26)	(19)	(14)
Accounts Receivable Net Balance	\$ 4	\$ 12	\$ 4

These amounts represent receivables related to revenue taxes on public utilities, federal grants, civil penalties, authorization fees, and copy fees.

	Underground Utility Facilities Damage Prevention Fund 0127		
	2011	2010	2009
Current	\$ 24	\$ 12	\$ 3
1-30 days	2	2	3
31-90 days	-	-	11
91-180 days	11	1	-
181 days - 1year	-	9	5
Over 1 year	74	65	60
Accounts Receivable Gross Balance	111	89	82
Less: Estimated Uncollectibles	(74)	(74)	(65)
Accounts Receivable Net Balance	\$ 37	\$ 15	\$ 17

These amounts represent receivables related to penalties authorized by the Illinois Underground Facility Damage Protection Act.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF INDIRECT COST REIMBURSEMENTS
For the Fiscal Years Ended June 30,

The Commission had a pre-approved indirect cost reimbursement level for Pipeline Safety Program Base Grants from the U.S. Department of Transportation. The amount of cash receipts received and deposited into the Public Utility Fund and the rates for reimbursement under the provisions of the negotiated rates were as follows:

<u>Fiscal Year</u>	<u>Reimbursements Received</u>	<u>Reimbursement Rate</u>
2011	\$ 76,188	10.00%
2010	71,357	10.00%
2009	69,172	4.45%

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OPERATIONS
For the Two Fiscal Years Ended June 30, 2011

AGENCY FUNCTIONS AND PLANNING PROGRAM

Functions

The Illinois Commerce Commission (Commission) regulates investor-owned telecommunications, electricity, natural gas, and water and sewer utilities, and competitive providers. In addition, the Commission also regulates and oversees household movers, towing companies which relocate trespassing vehicles, the enforcement of certain trucking insurance coverage laws, railroad grade crossing standards, rail movement of hazardous materials and gas pipeline safety. The structure and major functions of the Commission are derived from the Public Utilities Act, which states that the policy of the State shall be to continue the effective and comprehensive regulation of public utilities and telecommunications carriers; the Illinois Commercial Transportation Law, which regulates the commercial transportation of persons and property within the State; and other public acts of the Illinois General Assembly delegating specific responsibilities to the Commission, including the Electric Supplier Act, the Gas Pipeline Safety Act, the Emergency Telephone System Act, the Wireless Emergency Telephone Safety Act, the Illinois Commercial Relocation of Trespassing Vehicles Law, the Illinois Commercial Safety Towing Law, and the Personal Property Storage Act.

The Public Utilities Act (220 ILCS 5/1-101 *et. seq.*) divides the Commission's regulatory authority into two major categories: 1) the regulation of rates and services, and 2) the supervision of corporate transactions. The Commission is required to establish the governing rules and regulations of all proceedings before the Commission that are either instituted by the Commission on its own motion or brought before the Commission by utilities and consumers. In fulfilling its statutory mandate, the Commission holds regular hearings and conducts technical investigations for the purpose of adjudicating legal and factual issues. The functions executed by the Commission include granting certificates of convenience and necessity to new utilities; the approval of additions and extensions to the certificates of existing utilities; setting just and safe utility operations; the review and approval of accounting and other financial matters; and providing procedures for the resolution of complaints. In addition, the Commission has an established forum for the development of regulatory policy generally applicable to similarly situated public utilities and telecommunications carriers. The Public Utilities Act allows the Commission the legal power to enforce its decisions.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OPERATIONS
For the Two Fiscal Years Ended June 30, 2011

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

Functions (Continued)

The funds which are used to administer the Public Utilities Act are primarily derived from four sources, including: 1) a gross revenue tax imposed upon all regulated telecommunications carriers and public utilities, except electric utilities as per Public Act 90-561 (220 ILCS 5/16-101), 2) fees levied for the authorization to issue securities of all regulated public utilities and those telecommunications carriers subject to the Public Utilities Act, 3) the electricity excise tax that is collected by the Department of Revenue to be determined by the Director to be equal to 3.0% of the funds received and deposited into the Public Utility Fund, and 4) the base maintenance contribution paid by electric utilities, serving more than 12,500 customers, totaling \$5.5 million per year.

Under the authority of the Illinois Commercial Transportation Law (625 ILCS 5/18c-1101 et. seq.) the Commission administers and enforces financial responsibility, insurance and safety requirements for all public trucking companies in Illinois, regulates intrastate household goods carriers to assure compliance with filed rates and service territory and registers all intrastate and interstate trucking companies in Illinois. The Commission protects consumers through the administration and enforcement of a program to assure the legal and ethical operation of household goods movers Statewide and, in accordance with the provisions of the Illinois Commercial Relocation of Trespassing Vehicles Law (625 ILCS 5/18a-100 et. seq.), oversees the relocation towing activities in the following counties: Cook, DuPage, Kane, Will and Winnebago. The Commission also directs safety improvements at railroad grade crossings, inspects registered rail carriers' track, inspects railroad cars and facilities involved in the movement of hazardous materials, and assures railroad company compliance with operating practice standards. The Illinois Commercial Transportation Law authorizes the Commission to establish and assess various fees to be used solely for the administration of transportation programs. Beginning January 1, 2010, the Personal Property Storage Act gives the Commission the jurisdiction to regulate personal property warehouses in the State.

The Electric Supplier Act (220 ILCS 30/1 et. seq.) directs the Commission to act as an administrative decision-maker in territorial service area disputes and to consider negotiated agreements, as to service areas, between electric cooperatives and investor-owned public utilities.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OPERATIONS
For the Two Fiscal Years Ended June 30, 2011

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

Functions (Continued)

The Gas Pipeline Safety Act (220 ILCS 20/1 et. seq.) grants the Commission safety jurisdiction of all pipeline facilities within Illinois which transport natural gas, except for most facilities of interstate natural gas pipelines. The Gas Pipeline Safety Act authorizes the Commission to implement minimum safety standards embodied in federal law. The Commission's participation in a federal certification program provides approximately 70% of the funding for the administration of the Act.

Under the provisions of the Emergency Telephone System Act (50 ILCS 750/0.01 et. seq.) the Commission has been given the responsibility of coordinating the implementation of the 9-1-1 emergency telephone systems on a Statewide basis. This Act has charged the Commission with the following responsibilities: to set standards consistent with the Federal Communications Commission for directing calls to the authorized public safety answering point, to maintain a current list of all wireless 9-1-1 systems and providers, to determine distributions from Funds 612 and 613 (Funds), to adopt rules governing reimbursements to wireless carriers, to develop and maintain a database of providers eligible to receive grants and carriers eligible to receive reimbursements to the extent authorized by the Act, to make monthly grants to eligible providers, to review and process presented carriers requests for reimbursement in accordance with the Act, to account for all surcharges remitted to and moneys disbursed from the Funds, to annually review and transfer excess fund balances between the funds, to provide an annual accounting of all receipts and disbursements to the Auditor General, and to resolve disputes as required by the Act.

The Commission maintains offices at: 527 East Capitol Avenue, Springfield, IL; 160 N. LaSalle Suite C800 Chicago, IL; 9511 Harrison Street, Des Plaines, IL.

As of June 30, 2011, the Commission consisted of Chairman Douglas Scott, Commissioner John Colgan, Commissioner Sherman Elliott, Commissioner Lula Ford, and Commissioner Erin O'Connell-Diaz.

The Commission's Executive Director is hired by the Commission and is responsible for the daily operations of the Commission. Tim Anderson served as the Executive Director from July 31, 2006 until January 30, 2012. Randy Nehrt has served as the Acting Executive Director since January 31, 2012.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OPERATIONS
For the Two Fiscal Years Ended June 30, 2011

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

Planning

The Commission is a regulatory agency which is obligated to fulfill its responsibilities under various enabling legislation. A majority of the Commission's agenda and, therefore, the allocation of resources, is affected by the timing, frequency, and nature of many of the substantive filings before the Commission by various regulated entities.

The planning and subsequent program development is carried out by promulgating rules and regulations that affect the companies under the Commission's jurisdiction. The Commission's efforts and activities are directed to administer and implement rules and regulations that are applicable to the regulated industries in the public interest. Related efforts also include participation in the proceedings before the Federal Energy Regulatory Commission, the Interstate Commerce Commission, and the Federal Communications Commission. The aforementioned proceedings directly or indirectly affect Illinois utilities, telecommunications carriers and motor carriers, respectively, and their customers, by means consistent with the position developed by the State of Illinois' executive and legislative policy-makers. In addition, the Commission also frequently offers comments to members of the State's Congressional delegation and submits testimony, written or oral, to Congressional committees to further the interest of the people in Illinois.

Legislative mandate requires the Commission to set annual goals to be primarily developed through the Commission's Strategic Plan. It is the Executive Director's responsibility, in cooperation with the Commission, to establish the objectives and criteria used to measure progress towards attaining the Commission's goals in areas under its jurisdiction.

The Long-Term Objectives of the Commission are as follows:

- 1) Minimize entry barriers that limit competition.
- 2) Create a level playing field for public utilities.
- 3) Establish an effective market-monitoring program for public utilities.
- 4) Raise the profile of the Consumer Services Division and of the Commission as the educator and protector of the consumer.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OPERATIONS
For the Two Fiscal Years Ended June 30, 2011

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

Planning (Continued)

- 5) Ensure that information on utility, and ICC services in general, are available to consumers.
- 6) Expand consumer protection options and authority.
- 7) Establish broad-based stakeholder review groups consisting of industry, professional organizations and other state and other federal agencies.
- 8) Strengthen the compliance function of the Commission to ensure that companies comply with applicable laws, rules and orders.

STATE OF ILLINOIS
 ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OPERATIONS
 For the Years Ended June 30,

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees, by function, for the fiscal years ended June 30,

<u>Division</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Chairman & Commissioners	11	12	13
Executive Director's Office	11	11	11
Bureau of External Affairs	27	27	27
Bureau of Transportation	56	56	57
Office of the General Counsel	22	22	23
Bureau of Public Utilities	80	81	82
Administrative Law Judges	19	20	19
Bureau of Planning & Operations	42	43	43
	<u>268</u>	<u>272</u>	<u>275</u>
Total average full-time employees	<u>268</u>	<u>272</u>	<u>275</u>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For Fiscal Years Ended June 30,
(Not Examined)

	<u>2011</u>	<u>2010</u>	<u>2009</u>
PUBLIC UTILITIES PROGRAM			
Cases filed	828	751	570
Hearings	2,101	1,894	1,389
Cases resolved	806	697	614
Number of outage inquiries and complaints	327	206	338
Percent of consumer inquiries and complaints resolved in a single call	54.7%	61.9%	59.1%
Total 911 systems	194	194	195
TRANSPORTATION REGULATORY PROGRAM			
Administrative citations	2,976	3,204	3,500
Investigations	2,103	1,947	1,740
Track inspections (miles)	8,265	6,622	7,033
Number of collisions at public crossings	94	100	96
Crossing projects ordered	1,143	2,083	1,655