

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2013

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
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AGENCY OFFICIALS

ILLINOIS COMMERCE COMMISSION

Chairman	Doug Scott
Commissioner	John T. Colgan
Commissioner (effective 3/19/12)	Ann McCabe
Commissioner (through 3/16/12)	Sherman Elliott
Commissioner (effective 2/9/13)	Miguel del Valle
Commissioner (through 2/8/13)	Lula Ford
Commissioner (effective 3/19/13)	Sherina Maye
Commissioner (through 3/18/13)	Erin O'Connell-Diaz
Executive Director (effective 7/18/12)	Jonathan Feipel
Acting Executive Director (interim 1/31/12 to 7/17/12)	Randy Nehrt
Executive Director (through 1/30/12)	Tim Anderson
Bureau Chief Planning and Operations	Ken Hundrieser
Bureau Chief Administrative Law Judges	Mike Wallace
Bureau Chief Public Utilities	Gene Beyer
Bureau Chief External Affairs	Randy Nehrt
Bureau Chief Transportation	Steve Matrisch
Director of Administrative Services	Jane Fields
Fiscal Manager	Sue McCormick
Interim General Counsel (effective 1/31/14)	Nora Naughton
General Counsel (through 1/30/14)	Mary Stephenson-Schroeder
Chief Internal Auditor	Aaron Rife

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

The Commission is located at:

527 East Capitol Avenue
Springfield, Illinois 62701

160 North LaSalle Street
Suite C-800
Chicago, Illinois 60601

The Police Station is located at:

9511 West Harrison Street
Des Plaines, Illinois 60016



ILLINOIS COMMERCE COMMISSION

February 28, 2014

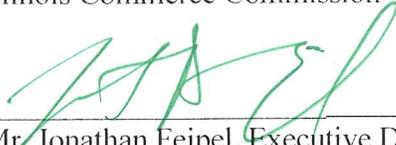
Honorable William G. Holland
Auditor General
Hes Park Plaza
740 East Ash Street
Springfield, IL 62703-3154

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 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, 2013. Based on this evaluation, we assert that during the two years ended June 30, 2012 and June 30, 2013, 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,

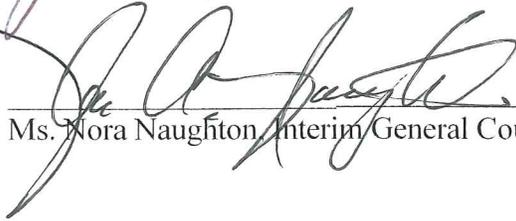
Illinois Commerce Commission



Mr. Jonathan Feipel, Executive Director



Ms. Jane Fields, Director of Administrative Services



Ms. Nora Naughton, Interim General Counsel

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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.

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	4	7
Repeated findings	0	2
Prior recommendations implemented or not repeated	7	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2013-001	10	Inadequate controls over accounts receivable	Significant Deficiency and Noncompliance
2013-002	12	Untimely filing of annual natural gas market report	Significant Deficiency and Noncompliance
2013-003	13	Inaccurate Fee Imposition Reports	Significant Deficiency and Noncompliance
2013-004	15	Reconciliations not performed timely	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

PRIOR FINDINGS NOT REPEATED

A	16	Personal confidential information posted on website
B	16	Inadequate controls over employee time
C	16	Inaccurate federal award information provided on Grant Analysis
D	16	Inaccurate recording and reporting of property and equipment
E	17	Inaccurate Agency Workforce Reports
F	17	Inadequate utilization of State vehicles and lapse in reporting
G	17	Voucher processing weaknesses

EXIT CONFERENCE

The Commission waived an exit conference in correspondence dated January 23, 2014 from Chief Internal Auditor Aaron Rife.

The responses to the recommendations were provided by Aaron Rife in a letter dated February 6, 2014.

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OFFICE OF THE AUDITOR GENERAL

WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S 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, 2013. The management of the State of Illinois, Illinois Commerce Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Illinois Commerce Commission's compliance based on our examination.

- A. The State of Illinois, 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 State of Illinois, 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 State of Illinois, 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 State of Illinois, 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 State of Illinois, Illinois Commerce Commission on behalf of the State or held in trust by the State of Illinois, Illinois Commerce Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of

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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 State of Illinois, 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 State of Illinois, Illinois Commerce Commission's compliance with specified requirements.

In our opinion, the State of Illinois, 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, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-001 through 2013-004.

Internal Control

Management of the State of Illinois, 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 State of Illinois, Illinois Commerce Commission's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Illinois Commerce Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Illinois Commerce Commission's internal control over compliance.

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

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

compliance, as described in the accompanying schedule of findings as items 2013-001 through 2013-004 that we consider to be significant deficiencies.

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

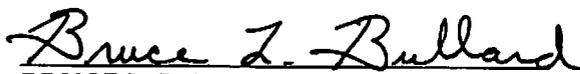
The State of Illinois, Illinois Commerce Commission's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Illinois Commerce Commission's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2013 and June 30, 2012 in Schedules 1 through 10 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3, 4, 5, 6, 7, 8, and 10 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Illinois Commerce Commission's management, and the Commission'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

Springfield, Illinois

February 28, 2014

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-001. **FINDING** (Inadequate controls over accounts receivable)

The Illinois Commerce Commission (Commission) did not have adequate controls over the administration of its accounts receivable.

The Commission did not document that it made adequate collection attempts on the accounts receivables tested. We noted the following:

- The Commission failed to refer 4 of 10 (40%) accounts receivable tested, totaling \$5,904, to the Illinois Office of the Comptroller's (Comptroller) Offset System. The Commission's Procedures and the Statewide Accounting Management System (SAMS) Procedure (26.40.20) require agencies to place all debts more than 90 days past due and over \$1,000 for Fiscal Year 2012 and over \$250 for Fiscal Year 2013 in the Comptroller's Offset System.
- The Commission failed to refer 10 of 10 (100%) accounts receivable tested, totaling \$20,354, to the Department of Revenue's Debt Collection Bureau. The Commission's Procedures require all debts that are 91 days or more past due to be referred to the Debt Collection Bureau.
- The Commission did not refer 8 of 10 (80%) accounts receivable tested, totaling \$19,329, to the Illinois Attorney General to be certified as uncollectible. The Commission's Procedures and SAMS Procedure (26.40.40) require, for uncollectible debts greater than or equal to \$1,000, the Commission must submit a request to the Illinois Attorney General to certify the debts as uncollectible.

Commission officials stated compliance with the collection requirements has been difficult due to the loss of staff in various departments. Commission officials also stated they do not have all the necessary information needed on some of the receivables in order to report to the Comptroller's Offset System. The Commission previously reported collection information monthly to the Debt Collection Bureau until the information was no longer requested by them.

Failure to attempt or document attempts to collect accounts receivable could result in lost revenues to the State. Failure to timely refer receivables to the Department of Revenue Debt Collection Bureau and to the Comptroller's Offset System increases the likelihood that past due amounts owed to the Commission will not be collected or the collection will be further delayed. (Finding Code No. 2013-001)

RECOMMENDATION

We recommend the Commission pursue all reasonable and appropriate procedures to collect on outstanding debts as required.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission will review the outstanding accounts receivables and where possible will refer the debts to the Office of the Comptroller's Offset System. The Commission has contacted the Department of Revenue's Debt Collection Bureau and is current with reporting requirements for Fiscal Year 2014. The Commission will contact the Attorney General's Office regarding the referral of debts to be certified as uncollectible.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-002. **FINDING** (Untimely filing of annual natural gas market report)

The Illinois Commerce Commission (Commission) did not timely file the annual report regarding the development of competitive retail natural gas markets in Illinois.

The Commission's Office of Retail Market Development did not file or make publically available the annual report regarding the development of competitive retail natural gas markets in Illinois by July 1, 2013. The report was not completed as of the end of fieldwork.

The Public Utilities Act (Act) (220 ILCS 5/19-130) was amended January 1, 2012 to require the Commission's Office of Retail Market Development to prepare an annual report regarding the development of competitive retail natural gas markets in Illinois. The report must be approved by the Commission and filed by July 1 of each odd year with the Joint Committee on Legislative Support Services of the General Assembly and the Governor and is required to be made publicly available.

Commission officials stated the report proved to be more challenging than originally anticipated and they were unable to timely complete and file it.

Failure to timely file and make public the annual report regarding the development of competitive retail natural gas markets in Illinois is noncompliance with the Public Utilities Act. (Finding Code No. 2013-002)

RECOMMENDATION

We recommend the Commission ensure its annual report regarding the development of competitive retail natural gas markets in Illinois is filed timely and made public as required.

COMMISSION RESPONSE

The Commission agrees with the finding. Several factors led to a delay in the submission of a draft report from the Office of Retail Market Development (ORMD) to the Commission pursuant to Section 19-130. Among them was the timing of the report, which created a conflict with the ORMD's requirement to produce a report on the retail electric side pursuant to Section 20-110. In addition, the Commission had active proceedings in front of them for most of 2013 that addressed the same issues the Commission would have been asked to make recommendations on in the report pursuant to Section 19-130. Two examples were Docket No. 12-0569 (Nicor Rider 17 filing) and Docket No. 13-0192 (Ameren Illinois natural gas rate case).

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-003. **FINDING** (Inaccurate Fee Imposition Reports)

The Illinois Commerce Commission (Commission) did not exercise adequate controls over its Agency Fee Imposition Reports (Report).

During our testing, we noted the following:

- The Commission did not include Smart Grid Recovery Fees, totaling \$400,000; Expedited Transmission Filing Fees, totaling \$300,000; and Subpoena Fees, totaling \$105, in their Fiscal Year 2012 Report. As a result, the Commission's Fiscal Year 2012 Report was understated by \$700,105. In addition, the Fiscal Year 2012 Report was submitted to the Illinois Office of the Comptroller (Comptroller) six days late.
- The Commission included Miscellaneous Fees, totaling \$295, in their Fiscal Year 2013 Report, which should have been omitted. In addition, the Commission overstated one of the fees collected by \$9,392. As a result, the Commission's Fiscal Year 2013 Report was overstated by \$9,687.

The State Comptroller Act (Act) (15 ILCS 405/16.2(a)) requires those agencies that impose fees to file the Report with the Comptroller at the time the Comptroller specifies by rule. The Statewide Accounting Management System (SAMS) (Procedure 33.16.20) requires State agencies to file the report by August 1 each year with the agency head's cover letter which certifies all the information provided is complete and accurate. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance that revenues and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts, prepare reliable financial reports, and maintain accountability over the State's resources.

Commission officials stated the errors and untimely filing were due to a combination of oversight by staff and errors in their accounting system.

Filing inaccurate Reports reduces the reliability of Statewide fee information. Failure to timely file the Report is noncompliance with SAMS. (Finding Code No. 2013-003)

RECOMMENDATION

We recommend the Commission review and ensure the accuracy of the Report before submission to the Comptroller. We also recommend the Commission ensure Reports are timely filed.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

COMMISSION RESPONSE

The Commission agrees with the finding. The review process will be updated to ensure that all revenue collected from fees is properly reported on the annual Agency Fee Imposition Report.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-004. **FINDING** (Reconciliations not performed timely)

The Illinois Commerce Commission (Commission) did not timely complete monthly reconciliations of agency receipts to the Illinois Office of the Comptroller's (Comptroller) records.

During our testing of monthly reconciliations of agency receipts, we noted 15 of 24 (63%) reconciliations for the Public Utility Fund, 14 of 24 (58%) reconciliations for the General Revenue Fund, and 20 of 24 (83%) reconciliations for the Transportation Regulatory Fund were completed from 31 to 336 days after month's end.

The Statewide Accounting Management System (SAMS) (Procedure 25.40.20) requires agencies to reconcile receipt account balances with the receipt account records maintained by the Comptroller's Office monthly and notify the Comptroller's Office of any unreconcilable differences.

Commission officials stated the reconciliations were not completed timely due to the absence of the employee performing the reconciliations for a significant amount of time during the examination period.

Failure to timely complete monthly receipt reconciliations increases the risk that errors will not be timely identified and increases the risk of inaccurate financial reporting. (Finding Code No. 2013-004)

RECOMMENDATION

We recommend the Commission ensure its monthly receipt reconciliations are completed timely.

COMMISSION RESPONSE

The Commission agrees with the finding. The importance of the timely completion of these reconciliations has been discussed with staff. For Fiscal Year 2014, the reconciliations have been completed timely.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2013

A. **FINDING** (Personal confidential information posted on website)

During the prior examination, the Illinois Commerce Commission (Commission) posted personal information received from consumers on its website leading to the exposure of such information.

During the current examination, the Commission communicated privacy responsibilities and expectations to staff and consumers and removed personal information from its website. (Finding Code No. 11-1)

B. **FINDING** (Inadequate controls over employee time)

During the prior examination, the Commission did not exercise adequate controls over employee time. Employees received final pay in excess of amounts earned before separation. In addition, employees tested did not work their scheduled hours and differences were noted between the employees' time records and time recorded in the Commission's timekeeping system.

During the current examination, our sample testing did not disclose any instances where the Commission incorrectly calculated final pay amounts for employees separating from the Commission, and our sample testing showed employees' work hours agreed to documentation in the personnel files. However, we noted discrepancies between the employees' time records and the time recorded in the Commission's timekeeping system; therefore, that issue was reported in the Letter of Immaterial Findings. (Finding Code No. 11-2, 09-3)

C. **FINDING** (Inaccurate federal award information provided on Grant Analysis)

During the prior examination, the Commission reported inaccurate federal award information on financial reporting forms submitted to the Office of the State Comptroller.

During the current examination, we noted fewer instances of inaccurate federal award information reported on financial reporting forms; therefore, that issue was reported in the Letter of Immaterial Findings. (Finding Code No. 11-3)

D. **FINDING** (Inaccurate recording and reporting of property and equipment)

During the prior examination, the Commission did not ensure accurate recording and reporting of its State property and equipment.

During the current examination, our sample testing did not disclose any instances where the Commission failed to accurately record and report its State property and equipment. (Finding Code No. 11-4)

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2013

E. **FINDING** (Inaccurate Agency Workforce Reports)

During the prior examination, the Commission included inaccurate information on its Agency Workforce Reports (Reports) and could not demonstrate submission of corrected Reports for prior fiscal years to the Governor's Office.

During the current examination, our sample testing noted the Commission included accurate information in its Reports and submitted corrected Reports for prior fiscal years to the Governor's Office. (Finding Code No. 11-5, 09-2)

F. **FINDING** (Inadequate utilization of State vehicles and lapse in reporting)

During the prior examination, the Commission did not adequately utilize its State vehicles and did not report individual vehicle assignments to the Department of Central Management Services (DCMS).

During the current examination, our sample testing noted the Commission adequately utilized its State vehicles and reported the individual vehicle assignments to DCMS as required. (Finding Code No. 11-6)

G. **FINDING** (Voucher processing weaknesses)

During the prior examination, the Commission did not have proper support for the date invoices were received and did not approve vouchers within 30 days of receipt of a proper bill.

During the current examination, our sample testing showed the Commission maintained support for the date invoices were received and approved vouchers within 30 days of receipt of a proper bill. (Finding Code No. 11-7)

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Reappropriations, Expenditures and Lapsed Balances – Fiscal Year 2013
 - Schedule of Appropriations, Reappropriations, Expenditures and Lapsed Balances – Fiscal Year 2012
 - 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
- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 supplementary information in Schedules 1 through 10. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2013
Fourteen Months Ended August 31, 2013

P.A. 97-0725 P.A. 97-0727	Appropriations (Net of Transfers)			Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances	
	New	Reappropriated	Total Appropriations				Reappropriated July 1	Balances Lapsed
APPROPRIATED FUNDS								
Transportation Regulatory Fund - 0018								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 66,100	\$ -	\$ 66,100	\$ 59,400	\$ -	\$ 59,400	\$ -	\$ 6,700
State Contribution to State Employees' Retirement System	25,200	-	25,200	22,569	-	22,569	-	2,631
State Contributions to Social Security	5,100	-	5,100	4,367	-	4,367	-	733
Group Insurance	28,000	-	28,000	26,145	-	26,145	-	1,855
Contractual Services	1,000	-	1,000	-	-	-	-	1,000
Travel	2,100	-	2,100	916	-	916	-	1,184
Equipment	500	-	500	-	-	-	-	500
Telecommunications	4,600	-	4,600	2,293	1,215	3,508	-	1,092
Operation of Automotive Equipment	700	-	700	-	-	-	-	700
Total Division 20	\$ 133,300	\$ -	\$ 133,300	\$ 115,690	\$ 1,215	\$ 116,905	\$ -	\$ 16,395
Transportation (Division 40)								
Personal Services	\$ 6,352,700	\$ -	\$ 6,352,700	\$ 5,561,579	\$ 255,663	\$ 5,817,242	\$ -	\$ 535,458
State Contribution to State Employees' Retirement System	2,413,200	-	2,413,200	2,116,021	97,267	2,213,288	-	199,912
State Contributions to Social Security	481,500	-	481,500	367,621	17,656	385,277	-	96,223
Group Insurance	1,702,000	-	1,702,000	1,535,575	79,964	1,615,539	-	86,461
Contractual Services	877,100	-	877,100	513,451	27,837	541,288	-	335,812
Travel	108,600	-	108,600	64,050	5,014	69,064	-	39,536
Commodities	34,800	-	34,800	18,864	4,480	23,344	-	11,456
Printing	80,900	-	80,900	48,521	5,118	53,639	-	27,261
Equipment	281,400	-	281,400	8,036	340	8,376	-	273,024
Electronic Data Processing	317,900	-	317,900	76,491	6,865	83,356	-	234,544
Telecommunications	252,000	-	252,000	108,169	17,305	125,474	-	126,526
Operation of Auto Equipment	202,600	-	202,600	96,763	9,257	106,020	-	96,580
Refunds	24,700	-	24,700	8,605	700	9,305	-	15,395
Single State Insurance Registration Program and/or Unified Carrier Registration System	4,450,700	-	4,450,700	1,792,116	49,221	1,841,337	-	2,609,363
Railroad Crossing Improvements Initiatives	520,000	-	520,000	13,056	-	13,056	-	506,944
Total Division 40	\$ 18,100,100	\$ -	\$ 18,100,100	\$ 12,328,918	\$ 576,687	\$ 12,905,605	\$ -	\$ 5,194,495
Total Transportation Regulatory Fund	\$ 18,233,400	\$ -	\$ 18,233,400	\$ 12,444,608	\$ 577,902	\$ 13,022,510	\$ -	\$ 5,210,890

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For Fiscal Year Ended June 30, 2013
Fourteen Months Ended August 31, 2013

P.A. 97-0725 P.A. 97-0727	Appropriations (Net of Transfers)			Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances	
	New	Reappropriated	Total Appropriations				Reappropriated July 1	Balances Lapsed
Public Utility Fund - 0059								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 794,300	\$ -	\$ 794,300	\$ 529,912	\$ 40,363	\$ 570,275	\$ -	\$ 224,025
State Contribution to State Employees' Retirement System	301,800	-	301,800	201,508	15,342	216,850	-	84,950
State Contributions to Social Security	60,800	-	60,800	39,372	3,033	42,405	-	18,395
Group Insurance	253,000	-	253,000	147,350	6,157	153,507	-	99,493
Contractual Services	24,100	-	24,100	15,868	-	15,868	-	8,232
Travel	59,900	-	59,900	37,148	3,743	40,891	-	19,009
Commodities	1,500	-	1,500	-	-	-	-	1,500
Equipment	1,000	-	1,000	-	-	-	-	1,000
Telecommunications	16,500	-	16,500	10,187	1,303	11,490	-	5,010
Operation of Auto Equipment	1,000	-	1,000	-	-	-	-	1,000
Total Division 20	\$ 1,513,900	\$ -	\$ 1,513,900	\$ 981,345	\$ 69,941	\$ 1,051,286	\$ -	\$ 462,614
Public Utilities (Division 30)								
Personal Services	\$ 15,535,800	\$ -	\$ 15,535,800	\$ 13,932,050	\$ 644,374	\$ 14,576,424	\$ -	\$ 959,376
State Contribution to State Employees' Retirement System	5,901,600	-	5,901,600	5,305,153	245,384	5,550,537	-	351,063
State Contributions to Social Security	1,183,700	-	1,183,700	1,024,919	47,769	1,072,688	-	111,012
Group Insurance	4,255,000	-	4,255,000	3,896,093	181,925	4,078,018	-	176,982
Contractual Services	1,620,800	-	1,620,800	1,164,948	83,517	1,248,465	-	372,335
Travel	100,000	-	100,000	58,483	1,639	60,122	-	39,878
Commodities	24,000	-	24,000	7,137	1,481	8,618	-	15,382
Printing	22,000	-	22,000	8,119	3,122	11,241	-	10,759
Equipment	84,000	-	84,000	-	-	-	-	84,000
Electronic Data Processing	532,300	-	532,300	159,090	16,115	175,205	-	357,095
Telecommunications	375,000	-	375,000	152,671	25,729	178,400	-	196,600
Operation of Auto Equipment	68,500	-	68,500	24,772	3,029	27,801	-	40,699
Refunds	26,500	-	26,500	1,418	-	1,418	-	25,082
Total Division 30	\$ 29,729,200	\$ -	\$ 29,729,200	\$ 25,734,853	\$ 1,254,084	\$ 26,988,937	\$ -	\$ 2,740,263
Total Public Utility Fund	\$ 31,243,100	\$ -	\$ 31,243,100	\$ 26,716,198	\$ 1,324,025	\$ 28,040,223	\$ -	\$ 3,202,877
Underground Utility Facilities Damage Prevention Fund - 0127								
Statewide One-call Notice System	\$ 125,000	\$ -	\$ 125,000	\$ 65,170	\$ -	\$ 65,170	\$ -	\$ 59,830
Refunds	1,000	-	1,000	-	-	-	-	1,000
Total Underground Utility Facilities Damage Prevention Fund	\$ 126,000	\$ -	\$ 126,000	\$ 65,170	\$ -	\$ 65,170	\$ -	\$ 60,830

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2013
Fourteen Months Ended August 31, 2013

P.A. 97-0725 P.A. 97-0727	Appropriations (Net of Transfers)			Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances	
	New	Reappropriated	Total Appropriations				Reappropriated July 1	Balances Lapsed
Capital Development Fund - 0141								
Train Whistle Abatement	\$ -	\$ 52,857	\$ 52,857	\$ -	\$ -	\$ -	\$ 52,857	\$ -
Total Capital Development Fund	\$ -	\$ 52,857	\$ 52,857	\$ -	\$ -	\$ -	\$ 52,857	\$ -
Wireless Service Emergency Fund - 0612								
Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police	\$ 76,000,000	\$ -	\$ 76,000,000	\$ 58,699,504	\$ 9,910,765	\$ 68,610,269	\$ -	\$ 7,389,731
Total Wireless Service Emergency Fund	\$ 76,000,000	\$ -	\$ 76,000,000	\$ 58,699,504	\$ 9,910,765	\$ 68,610,269	\$ -	\$ 7,389,731
Wireless Carrier Reimbursement Fund - 0613								
Transfer to Public Utility Fund	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -	\$ -
Transfer to Communications Revolving Fund	4,000,000	-	4,000,000	4,000,000	-	4,000,000	-	-
Reimbursement of Wireless Carriers and Administrative Costs	7,300,000	-	7,300,000	2,826,519	626,867	3,453,386	-	3,846,614
Total Wireless Carrier Reimbursement Fund	\$ 17,300,000	\$ -	\$ 17,300,000	\$ 12,826,519	\$ 626,867	\$ 13,453,386	\$ -	\$ 3,846,614
TOTALS- ALL APPROPRIATED FUNDS	\$ 142,902,500	\$ 52,857	\$ 142,955,357	\$ 110,751,999	\$ 12,439,559	\$ 123,191,558	\$ 52,857	\$ 19,710,942
NON-APPROPRIATED FUNDS								
Federal Grants Trust Fund - 0379								
Federal Energy Regulatory Commission Settlement				\$ 223,846	\$ 43,285	\$ 267,131		
ARRA - Department of Energy				58,699	-	58,699		
Total Federal Grants Trust Fund				\$ 282,545	\$ 43,285	\$ 325,830		
TOTALS- NON-APPROPRIATED FUNDS				\$ 282,545	\$ 43,285	\$ 325,830		
GRAND TOTAL-ALL FUNDS				\$ 111,034,544	\$ 12,482,844	\$ 123,517,388		

Note: Appropriations, reappropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records, which have been reconciled to those of the Commission. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0076 P.A. 97-0642	Appropriations (Net of Transfers)			Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
	New	Reappropriations	Total					
			Appropriations					
APPROPRIATED FUNDS								
Transportation Regulatory Fund - 0018								
Chairman and Commissioner's (Division 20)								
Personal Services	\$ 64,800	\$ -	\$ 64,800	\$ 59,400	\$ 2,700	\$ 62,100	\$ -	\$ 2,700
State Contribution to State Employees' Retirement System	22,200	-	22,200	20,314	923	21,237	-	963
State Contributions to Social Security	5,000	-	5,000	4,367	199	4,566	-	434
Group Insurance	23,200	-	23,200	20,764	944	21,708	-	1,492
Contractual Services	1,000	-	1,000	-	-	-	-	1,000
Travel	2,100	-	2,100	863	56	919	-	1,181
Equipment	500	-	500	-	-	-	-	500
Telecommunications	4,600	-	4,600	2,190	1,114	3,304	-	1,296
Operation of Automotive Equipment	700	-	700	-	-	-	-	700
Total Division 20	\$ 124,100	\$ -	\$ 124,100	\$ 107,898	\$ 5,936	\$ 113,834	\$ -	\$ 10,266
Transportation (Division 40)								
Personal Services	\$ 6,412,400	\$ -	\$ 6,412,400	\$ 5,569,519	\$ 243,497	\$ 5,813,016	\$ -	\$ 599,384
State Contribution to State Employees' Retirement System	2,192,400	-	2,192,400	1,907,148	85,090	1,992,238	-	200,162
State Contributions to Social Security	490,500	-	490,500	366,190	15,992	382,182	-	108,318
Group Insurance	1,322,000	-	1,322,000	1,260,282	52,703	1,312,985	-	9,015
Contractual Services	631,000	-	631,000	504,401	25,348	529,749	-	101,251
Travel	105,000	-	105,000	60,627	7,920	68,547	-	36,453
Commodities	20,000	-	20,000	7,611	4,783	12,394	-	7,606
Printing	45,300	-	45,300	8,287	2,647	10,934	-	34,366
Equipment	96,500	-	96,500	558	77,625	78,183	-	18,317
Electronic Data Processing	157,800	-	157,800	87,661	9,911	97,572	-	60,228
Telecommunications	175,000	-	175,000	103,447	21,560	125,007	-	49,993
Operation of Auto Equipment	175,000	-	175,000	131,437	16,453	147,890	-	27,110
Refunds	24,700	-	24,700	5,235	431	5,666	-	19,034
Single State Insurance Registration Program and/or Unified Carrier Registration System	4,450,700	-	4,450,700	2,918,971	71,203	2,990,174	-	1,460,526
Railroad Crossing Improvements Initiatives	520,000	-	520,000	29,907	-	29,907	-	490,093
Total Division 40	\$ 16,818,300	\$ -	\$ 16,818,300	\$ 12,961,281	\$ 635,163	\$ 13,596,444	\$ -	\$ 3,221,856
Total Transportation Regulatory Fund	\$ 16,942,400	\$ -	\$ 16,942,400	\$ 13,069,179	\$ 641,099	\$ 13,710,278	\$ -	\$ 3,232,122

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0076 P.A. 97-0642	Appropriations (Net of Transfers)			Expenditures Through June 30	Lapse Period		Balances		
	New	Reappropriations	Total Appropriations		Expenditures July 1 to December 31	Total Expenditures	Reappropriated July 1	Balances Lapsed	
Public Utility Fund - 0059									
Chairman and Commissioner's (Division 20)									
Personal Services	\$ 919,400	\$ -	\$ 919,400	\$ 538,616	\$ 24,402	\$ 563,018	\$ -	\$ 356,382	
State Contribution to State Employees' Retirement System	314,400	-	314,400	184,358	8,355	192,713	-	121,687	
State Contributions to Social Security	70,300	-	70,300	39,931	1,812	41,743	-	28,557	
Group Insurance	229,600	-	229,600	119,066	5,229	124,295	-	105,305	
Contractual Services	24,100	-	24,100	13,899	-	13,899	-	10,201	
Travel	59,900	-	59,900	37,217	3,747	40,964	-	18,936	
Commodities	1,500	-	1,500	-	-	-	-	1,500	
Equipment	2,200	-	2,200	-	-	-	-	2,200	
Telecommunications	16,500	-	16,500	8,859	1,443	10,302	-	6,198	
Operation of Auto Equipment	1,000	-	1,000	-	-	-	-	1,000	
Total Division 20	\$ 1,638,900	\$ -	\$ 1,638,900	\$ 941,946	\$ 44,988	\$ 986,934	\$ -	\$ 651,966	
Public Utilities (Division 30)									
Personal Services	\$ 15,869,200	\$ -	\$ 15,869,200	\$ 13,854,016	\$ 558,979	\$ 14,412,995	\$ -	\$ 1,456,205	
State Contribution to State Employees' Retirement System	5,425,700	-	5,425,700	4,746,719	205,609	4,952,328	-	473,372	
State Contributions to Social Security	1,214,000	-	1,214,000	1,021,093	44,335	1,065,428	-	148,572	
Group Insurance	3,275,800	-	3,275,800	3,136,599	138,771	3,275,370	-	430	
Contractual Services	1,522,900	-	1,522,900	1,217,204	107,139	1,324,343	-	198,557	
Travel	100,000	-	100,000	57,642	2,809	60,451	-	39,549	
Commodities	24,000	-	24,000	6,880	2,563	9,443	-	14,557	
Printing	22,000	-	22,000	6,960	4,776	11,736	-	10,264	
Equipment	34,500	-	34,500	215	-	215	-	34,285	
Electronic Data Processing	491,100	-	491,100	193,707	21,090	214,797	-	276,303	
Telecommunications	375,000	-	375,000	157,840	29,565	187,405	-	187,595	
Operation of Auto Equipment	68,500	-	68,500	37,673	6,686	44,359	-	24,141	
Refunds	26,500	-	26,500	8,314	-	8,314	-	18,186	
Total Division 30	\$ 28,449,200	\$ -	\$ 28,449,200	\$ 24,444,862	\$ 1,122,322	\$ 25,567,184	\$ -	\$ 2,882,016	
Total Public Utility Fund	\$ 30,088,100	\$ -	\$ 30,088,100	\$ 25,386,808	\$ 1,167,310	\$ 26,554,118	\$ -	\$ 3,533,982	
Underground Utility Facilities Damage Prevention Fund - 0127									
Statewide One-call Notice System	\$ 125,000	\$ -	\$ 125,000	\$ 40,459	\$ -	\$ 40,459	\$ -	\$ 84,541	
Refunds	1,000	-	1,000	-	-	-	-	1,000	
Total Underground Utility Facilities Damage Prevention Fund	\$ 126,000	\$ -	\$ 126,000	\$ 40,459	\$ -	\$ 40,459	\$ -	\$ 85,541	

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0076 P.A. 97-0642	Appropriations (Net of Transfers)			Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
	New	Reappropriations	Total Appropriations					
Capital Development Fund - 0141								
Train Whistle Abatement	\$ -	\$ 52,857	\$ 52,857	\$ -	\$ -	\$ -	\$ 52,857	\$ -
Total Capital Development Fund	\$ -	\$ 52,857	\$ 52,857	\$ -	\$ -	\$ -	\$ 52,857	\$ -
Wireless Service Emergency Fund - 0612								
Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police	\$ 65,000,000	\$ -	\$ 65,000,000	\$ 50,005,489	\$ 9,953,037	\$ 59,958,526	\$ -	\$ 5,041,474
Total Wireless Service Emergency Fund	\$ 65,000,000	\$ -	\$ 65,000,000	\$ 50,005,489	\$ 9,953,037	\$ 59,958,526	\$ -	\$ 5,041,474
Wireless Carrier Reimbursement Fund - 0613								
Transfer to Public Utility Fund	\$ 2,908,000	\$ -	\$ 2,908,000	\$ 2,908,000	\$ -	\$ 2,908,000	\$ -	\$ -
Reimbursement of Wireless Carriers and Administrative Costs	7,300,000	-	7,300,000	3,641,069	123	3,641,192	-	3,658,808
Total Wireless Carrier Reimbursement Fund	\$ 10,208,000	\$ -	\$ 10,208,000	\$ 6,549,069	\$ 123	\$ 6,549,192	\$ -	\$ 3,658,808
TOTALS- ALL APPROPRIATED FUNDS	\$ 122,364,500	\$ 52,857	\$ 122,417,357	\$ 95,051,004	\$ 11,761,569	\$ 106,812,573	\$ 52,857	\$ 15,551,927
NON-APPROPRIATED FUNDS								
Federal Grants Trust Fund - 0379								
Federal Railroad Association Grant				\$ 403,257	\$ 4,957	\$ 408,214		
Refunds				1,405	-	1,405		
ARRA - Department of Energy				341,515	15,817	357,332		
Total Federal Grants Trust Fund				\$ 746,177	\$ 20,774	\$ 766,951		
TOTALS- NON-APPROPRIATED FUNDS				\$ 746,177	\$ 20,774	\$ 766,951		
GRAND TOTAL-ALL FUNDS				\$ 95,797,181	\$ 11,782,343	\$ 107,579,524		

Note: Appropriations, reappropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records, which have been reconciled to those of the Commission. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

ILLINOIS COMMERCE COMMISSION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
		P.A. 97-0057	
	P.A. 97-0725	P.A. 97-0076	
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0956
APPROPRIATED FUNDS			
<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	\$ -	\$ -	\$ 120,017
<u>Transportation Regulatory Fund - 0018</u>			
Appropriations (Net of Transfers)	\$ 18,233,400	\$ 16,942,400	\$ 15,943,500
<u>Expenditures</u>			
Personal Services	\$ 5,876,642	\$ 5,875,116	\$ 5,476,670
State Contribution to State Employees' Retirement System	2,235,857	2,013,475	1,534,974
State Contributions to Social Security	389,644	386,748	348,542
Group Insurance	1,641,684	1,334,693	1,164,128
Contractual Services	541,288	529,749	508,072
Travel	69,980	69,466	69,669
Commodities	23,344	12,394	8,092
Printing	53,639	10,934	18,238
Equipment	8,376	78,183	44,636
Electronic Data Processing	83,356	97,572	82,408
Telecommunications	128,982	128,311	129,867
Operation of Auto Equipment	106,020	147,890	131,931
Railroad Crossing Improvements Initiatives	13,056	29,907	203,045
Single State Insurance Registration Program and/or Unified Carrier Registration System	1,841,337	2,990,174	3,332,661
Refunds	9,305	5,666	7,138
Total Expenditures	\$ 13,022,510	\$ 13,710,278	\$ 13,060,071
Lapsed Balances	\$ 5,210,890	\$ 3,232,122	\$ 2,883,429

ILLINOIS COMMERCE COMMISSION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
		P.A. 97-0057	
	P.A. 97-0725	P.A. 97-0076	
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0956
<u>Public Utility Fund - 0059</u>			
Appropriations (Net of Transfers)	\$ 31,243,100	\$ 30,088,100	\$ 28,510,000
<u>Expenditures</u>			
Personal Services	\$ 15,146,699	\$ 14,976,013	\$ 13,366,688
State Contribution to State Employees' Retirement System	5,767,387	5,145,041	3,747,618
State Contributions to Social Security	1,115,093	1,107,171	982,910
Group Insurance	4,231,525	3,399,665	2,881,127
Contractual Services	1,264,333	1,338,242	1,250,152
Travel	101,013	101,415	79,376
Commodities	8,618	9,443	6,953
Printing	11,241	11,736	14,187
Equipment	-	215	-
Electronic Data Processing	175,205	214,797	185,136
Telecommunications	189,890	197,707	186,804
Operation of Auto Equipment	27,801	44,359	36,825
Refunds	1,418	8,314	524
Total Expenditures	\$ 28,040,223	\$ 26,554,118	\$ 22,738,300
Lapsed Balances	\$ 3,202,877	\$ 3,533,982	\$ 5,771,700

ILLINOIS COMMERCE COMMISSION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
		P.A. 97-0057	
	P.A. 97-0725	P.A. 97-0076	
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0956
<u>Underground Utility Facilities Damage Prevention Fund - 0127</u>			
Appropriations (Net of Transfers)	\$ 126,000	\$ 126,000	\$ 151,000
<u>Expenditures</u>			
Statewide One-call Notice System	\$ 65,170	\$ 40,459	\$ 30,573
Total Expenditures	\$ 65,170	\$ 40,459	\$ 30,573
Lapsed Balances	\$ 60,830	\$ 85,541	\$ 120,427
<u>Capital Development Fund - 0141</u>			
Appropriations (Net of Transfers)	\$ 52,857	\$ 52,857	\$ 52,857
<u>Expenditures</u>			
Train Whistle Abatement	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Reappropriated Balances	\$ 52,857	\$ 52,857	\$ 52,857
Lapsed Balances	\$ -	\$ -	\$ -

ILLINOIS COMMERCE COMMISSION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
		P.A. 97-0057	
	P.A. 97-0725	P.A. 97-0076	
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0956
<u>Wireless Service Emergency Fund - 0612</u>			
Appropriations (Net of Transfers)	\$ 76,000,000	\$ 65,000,000	\$ 64,000,000
<u>Expenditures</u>			
Grants to Emergency Telephone System Boards, Qualified Government Entities, or Department of State Police	\$ 68,610,269	\$ 59,958,526	\$ 57,992,915
Total Expenditures	\$ 68,610,269	\$ 59,958,526	\$ 57,992,915
Lapsed Balances	\$ 7,389,731	\$ 5,041,474	\$ 6,007,085
<u>Wireless Carrier Reimbursement Fund - 0613</u>			
Appropriations (Net of Transfers)	\$ 17,300,000	\$ 10,208,000	\$ 8,500,000
<u>Expenditures</u>			
Transfer to Public Utility Fund	\$ 6,000,000	\$ 2,908,000	\$ -
Transfer to Communications Revolving Fund	4,000,000	-	-
Reimbursement of Wireless Carriers and Administrative Costs	3,453,386	3,641,192	4,157,030
Total Expenditures	\$ 13,453,386	\$ 6,549,192	\$ 4,157,030
Lapsed Balances	\$ 3,846,614	\$ 3,658,808	\$ 4,342,970

ILLINOIS COMMERCE COMMISSION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
		P.A. 97-0057	
	P.A. 97-0725	P.A. 97-0076	
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0956
<u>Digital Divide Elimination Infrastructure Fund - 0771</u>			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 2,000,000
<u>Expenditures</u>			
Construction of High-Speed Data Transmission Facilities	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Lapsed Balances	\$ -	\$ -	\$ 2,000,000
TOTALS - ALL APPROPRIATED FUNDS			
Total Appropriations and Reappropriations (Net of Transfers)	\$ 142,955,357	\$ 122,417,357	\$ 121,162,157
Total Expenditures	\$ 123,191,558	\$ 106,812,573	\$ 99,863,672
Balances Reappropriated	\$ 52,857	\$ 52,857	\$ 52,857
Lapsed Balances	\$ 19,710,942	\$ 15,551,927	\$ 21,245,628

ILLINOIS COMMERCE COMMISSION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
		P.A. 97-0057	
	P.A. 97-0725	P.A. 97-0076	
	P.A. 97-0727	P.A. 97-0642	P.A. 96-0956
NON-APPROPRIATED FUNDS			
<u>Federal Grants Trust Fund - 0379</u>			
<u>Expenditures</u>			
Refunds	\$ -	\$ 1,405	\$ -
Federal Railroad Association Grant	-	408,214	393,415
Federal Energy Regulatory Commission Settlement	267,131	-	-
ARRA - Department of Energy	58,699	357,332	371,148
TOTALS NON-APPROPRIATED FUNDS	\$ 325,830	\$ 766,951	\$ 764,563
GRAND TOTAL-ALL FUNDS	\$ 123,517,388	\$ 107,579,524	\$ 100,628,235
Salaries Paid from the Comptroller's Executive Salary Appropriation			
Board Chairman	\$ 134,022	\$ 134,022	\$ 127,506
Four Board Members	467,584	472,527	446,647
Total Expenditures for the Comptroller's Executive Salaries Appropriation	\$ 601,606	\$ 606,549	\$ 574,153

Note: The Fiscal Year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2013

	<u>Equipment</u>
Balance at July 1, 2011	\$ 5,234,088
Additions	68,416
Deletions	(25,110)
Net Transfers	<u>(27,915)</u>
Balance at June 30, 2012	<u>\$ 5,249,479</u>
Balance at July 1, 2012	\$ 5,249,479
Additions	125,684
Deletions	(119,039)
Net Transfers	<u>(240,724)</u>
Balance at June 30, 2013	<u>\$ 5,015,400</u>

Note: The above schedule has been derived from property records of the Commission and year end property balances have been reconciled to 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,

<u>General Revenue Fund - 0001</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Fines, Penalties or Violations	\$ 9,000	\$ 240,000	\$ 600,000
QSWEF Tax Credit Repayment	4,967,608	7,346,378	7,570,831
WETSA Penalties	14,316	46,263	34,404
Total General Revenue Fund	\$ 4,990,924	\$ 7,632,641	\$ 8,205,235
<u>Transportation Regulatory Fund - 0018</u>			
Franchise Fees	\$ 2,507,671	\$ 2,718,647	\$ 2,566,773
Transportation Carrier Tax	446,267	453,371	354,679
Unified Carrier Registration	5,805,157	6,060,936	6,849,153
Civil Penalties	588,611	622,661	687,913
Railroad Crossing Reimbursement (IDOT)	-	116,476	32,109
Collateral Recovery Act	541,476	-	-
Miscellaneous	295	3,073	13,750
Total Transportation Regulatory Fund	\$ 9,889,477	\$ 9,975,164	\$ 10,504,377
<u>Public Utility Fund - 0059</u>			
Gross Revenue Tax	\$ 6,193,961	\$ 7,260,909	\$ 7,336,785
US Department of Transportation	1,632,089	1,385,898	1,307,384
Securities Issuance Fees	2,285,863	120,936	2,040,038
Copy Fees	2,622	3,406	7,186
Telephone Utilities	3,562	35,910	2,123
WETSA Administration	805,788	971,904	807,317
Smart Grid Recovery Fees	-	400,000	-
Expedited Transmission Filing Fees	200,000	300,000	-
Fund Transfer	6,000,000	2,908,000	-
Miscellaneous	2,870	3,588	1,110
Total Public Utility Fund	\$ 17,126,755	\$ 13,390,551	\$ 11,501,943
<u>Illinois Underground Utility Facilities Damage Prevention Fund - 0127</u>			
Fines, Penalties or Violations	\$ 66,105	\$ 69,121	\$ 24,260

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

<u>Illinois Commerce Commission</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Federal Grants Trust Fund - 0379</u>			
Federal Railroad Association	\$ 4,957	\$ 403,257	\$ 394,820
Grants Trust Fund	233,417	-	-
American Recovery & Reinvestment Act	<u>267,606</u>	<u>356,693</u>	<u>383,795</u>
 Total Illinois Commerce Commission Federal Grants Fund	 <u>\$ 505,980</u>	 <u>\$ 759,950</u>	 <u>\$ 778,615</u>
<u>Wireless Service Emergency</u>			
<u>Fund - 0612</u>			
Wireless 911 Surcharge	<u>\$ 51,975,336</u>	<u>\$ 54,943,382</u>	<u>\$ 56,789,920</u>
<u>Wireless Carrier Reimbursement</u>			
<u>Fund - 0613</u>			
Wireless 911 Surcharge	<u>\$ 13,161,138</u>	<u>\$ 13,912,703</u>	<u>\$ 14,380,281</u>
<u>Illinois Power Agency Renewable</u>			
<u>Energy Resources Fund - 0836</u>			
Agency Renewable Energy Resources	<u>\$ 2,156,778</u>	<u>\$ 5,606,245</u>	<u>\$ 7,148,262</u>
TOTAL ALL FUNDS	<u>\$ 99,872,493</u>	<u>\$ 106,289,757</u>	<u>\$ 109,332,893</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, 2013
(Expressed in Thousands)

	All Funds Combined	General Revenue Fund 0001	Transportation Regulatory Fund 0018	Public Utility Fund 0059	Illinois Underground Utility Facilities Damage Prevention Fund 0127	ICC Federal Grants Trust Fund 0379	Wireless Service Emergency Fund 0612	Wireless Carrier Reimbursement Fund 0613	Illinois Power Agency Renewable Energy Resources Fund 0836
Intra-State Gross Revenue Tax	\$ 6,640	\$ -	\$ 446	\$ 6,194	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utility Tax	70,104	4,968	-	-	-	-	51,975	13,161	-
Fines, Penalties, or Violations	678	23	589	-	66	-	-	-	-
Federal Government	2,138	-	-	1,632	-	506	-	-	-
Licenses, Fees and Registration	10,802	-	8,313	2,489	-	-	-	-	-
Other Revenue	9,510	-	541	6,812	-	-	-	-	2,157
Total - Per Agency Records	\$ 99,872	\$ 4,991	\$ 9,889	\$ 17,127	\$ 66	\$ 506	\$ 51,975	\$ 13,161	\$ 2,157
Deposits in Transit to Comptroller									
Beginning of Period	\$ 5,551	\$ 345	\$ 324	\$ 478	\$ 2	\$ 15	\$ 3,501	\$ 886	\$ -
End of Period	(5,731)	(427)	(253)	(143)	(2)	-	(3,915)	(991)	-
Returned Checks	(2)	-	(2)	-	-	-	-	-	-
Adjusted Agency Amounts	\$ 99,690	\$ 4,909	\$ 9,958	\$ 17,462	\$ 66	\$ 521	\$ 51,561	\$ 13,056	\$ 2,157
Total - Per State Comptroller Records	\$ 99,690	\$ 4,909	\$ 9,958	\$ 17,462	\$ 66	\$ 521	\$ 51,561	\$ 13,056	\$ 2,157

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, 2012

(Expressed in Thousands)

	All Funds Combined	General Revenue Fund 0001	Transportation Regulatory Fund 0018	Public Utility Fund 0059	Illinois Underground Utility Facilities Damage Prevention Fund 0127	ICC Federal Grants Trust Fund 0379	Wireless Service Emergency Fund 0612	Wireless Carrier Reimbursement Fund 0613	Illinois Power Agency Renewable Energy Resources Fund 0836
Intra-State Gross Revenue Tax	\$ 7,714	\$ -	\$ 453	\$ 7,261	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utility Tax	76,202	7,346	-	-	-	-	54,943	13,913	-
Fines, Penalties, or Violations	978	286	623	-	69	-	-	-	-
Federal Government	2,146	-	-	1,386	-	760	-	-	-
Licenses, Fees and Registration	9,604	-	8,780	824	-	-	-	-	-
Other Revenue	9,645	-	119	3,920	-	-	-	-	5,606
	-	-	-	-	-	-	-	-	-
Total - Per Agency Records	\$ 106,289	\$ 7,632	\$ 9,975	\$ 13,391	\$ 69	\$ 760	\$ 54,943	\$ 13,913	\$ 5,606
Deposits in Transit to Comptroller									
Beginning of Period	\$ 5,749	\$ 121	\$ 234	\$ 61	\$ 2	\$ -	\$ 4,254	\$ 1,077	\$ -
End of Period	(5,549)	(345)	(322)	(478)	(2)	(15)	(3,027)	(1,360)	-
Returned Checks	(2)	-	(2)	-	-	-	-	-	-
Adjusted Agency Amounts	\$ 106,487	\$ 7,408	\$ 9,885	\$ 12,974	\$ 69	\$ 745	\$ 56,170	\$ 13,630	\$ 5,606
Total - Per State Comptroller Records	\$ 106,487	\$ 7,408	\$ 9,885	\$ 12,974	\$ 69	\$ 745	\$ 56,170	\$ 13,630	\$ 5,606

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

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

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2013

Transportation Regulatory Fund - 0018

Group Insurance

The increase of \$306,991 (23%) in group insurance expenditures was due to the average group insurance cost per employee increasing from \$823 in Fiscal Year 2012 to \$1,060 in Fiscal Year 2013.

Printing

The increase of \$42,705 (391%) in printing expenditures was due to the printing of forms for the collateral recovery program, which was new in Fiscal Year 2013.

Equipment

The decrease of \$69,807 (89%) in equipment expenditures was due to no vehicles being purchased in Fiscal Year 2013.

Operation of Automotive Equipment

The decrease of \$41,870 (28%) in operation of automotive equipment was due to a change in the method the State garage bills for repair and maintenance of fleet vehicles.

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

The decrease of \$1,148,837 (38%) in the amount expended from the Single State Insurance Registration Program and/or Unified Carrier Registration System was due to a decrease in the number of fees collected and disbursed.

Public Utility Fund - 0059

Group Insurance

The increase of \$831,860 (24%) in group insurance expenditures was due to the average group insurance cost per employee increasing from \$823 in Fiscal Year 2012 to \$1,060 in Fiscal Year 2013 and due to two additional employees being paid from the Public Utility Fund.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2013 (CONTINUED)

Underground Utility Facilities Damage Prevention Fund - 0127

Statewide One-call Notice System

The increase of \$24,711 (61%) in the amount expended for the Statewide One-call Notice System was due to no fund transfers being made during Fiscal Year 2013, which resulted in more funds being available for expenditure.

Wireless Carrier Reimbursement Fund - 0613

Transfer to Public Utility Fund

The increase of \$3,092,000 (106%) was due to an increase in the amount appropriated to the Commission for transfer to alleviate cash flow issues within the Public Utility Fund.

Transfer to Communications Revolving Fund

The increase of \$4,000,000 (100%) was due to an increase in the amount appropriated to the Commission for transfer to alleviate cash flow issues within the Communications Revolving Fund.

Federal Grants Trust Fund - 0379

Federal Railroad Association Grant

The decrease of \$408,214 (100%) was due to the expiration of the Public Education and Enforcement Research Study (PEERS) grant at the end of Fiscal Year 2012.

Federal Energy Regulatory Commission Settlement

The increase of \$267,131 (100%) was due to a one time settlement received by the Commission related to a Federal Energy Regulatory Commission investigation received in Fiscal Year 2013 and subsequently expended.

ARRA - Department of Energy

The decrease of \$298,633 (84%) was due to the ending of the American Recovery and Reinvestment Act (ARRA) during March of Fiscal Year 2013.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

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

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2012

General Revenue Fund - 0001

Governor's Discretionary Appropriation

The decrease of \$1,884,783 (100%) was due to no such appropriations being made in Fiscal Year 2012.

Transportation Regulatory Fund - 0018

State Contribution to State Employees' Retirement System

The increase of \$478,501 (31%) in State contribution to State Employees' Retirement System expenditures was due to an increase in the employer contribution rate from 27.988% in Fiscal Year 2011 to 34.190% in Fiscal Year 2012.

Equipment

The increase of \$33,547 (75%) in equipment expenditures was due to the purchase of additional vehicles.

Railroad Crossing Improvement Initiatives

The decrease of \$173,138 (85%) in expenditures related to the Railroad Crossing Improvement Initiatives was due to the grade crossing survey project being completed in early Fiscal Year 2012.

Public Utility Fund - 0059

State Contribution to State Employees' Retirement System

The increase of \$1,397,423 (37%) in State contribution to State Employees' Retirement System expenditures was due to an increase in the employer contribution rate from 27.988% in Fiscal Year 2011 to 34.190% in Fiscal Year 2012.

Wireless Carrier Reimbursement Fund - 0613

Transfer to Public Utility Fund

The increase of \$2,098,000 (100%) was due to an increase in the amount appropriated to the Commission for transfer to alleviate cash flow issues within the Public Utility Fund.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

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 2012 AND 2013

General Revenue Fund - 0001

Fines, Penalties, or Violations

The decrease of \$231,000 (96%) was due to smaller fines being paid during Fiscal Year 2013. The amount of each penalty changes from case to case. In Fiscal Year 2012, there were two penalties that totaled \$240,000, and in Fiscal Year 2013, there were two penalties that totaled only \$9,000.

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

The decrease of \$2,378,770 (32%) was due to changes in the repayment schedules from individual facilities.

Wireless Emergency Telephone Safety Act (WETSA) Penalties

The decrease of \$31,947 (69%) was due to a decrease in the number of penalties that were assessed during Fiscal Year 2013. In Fiscal Year 2012, two large penalties of \$11,000 and \$20,000 were assessed, and in Fiscal Year 2013, no such penalties were assessed.

Transportation Regulatory Fund - 0018

Railroad Crossing Reimbursement (IDOT)

The decrease of \$116,476 (100%) was due to a decrease in the amount reimbursed from the Illinois Department of Transportation as a result of a joint project coming to a close during Fiscal Year 2013.

Collateral Recovery Act

The increase of \$541,476 (100%) was due to new fees collected under the Collateral Recovery Act that went into effect at the beginning of Fiscal Year 2013.

Public Utility Fund - 0059

Securities Issuance Fees

The increase of \$2,164,927 (1,790%) was due to the public utility companies having more security issuances during Fiscal Year 2013 than in Fiscal Year 2012. Specifically, there was one issuance of debt by a public utility company which generated a fee of \$1,125,000 and three other companies with fees of \$240,000 each during Fiscal Year 2013.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2012 AND 2013 (CONTINUED)

Public Utility Fund - 0059 (continued)

Telephone Utilities

The decrease of \$32,348 (90%) was due to a decrease in reimbursements from telephone utilities for audit costs as a result of fewer audits being authorized in Fiscal Year 2013 that required reimbursement from the telephone utility.

Smart Grid Recovery Fees

The decrease of \$400,000 (100%) was due to Smart Grid Recovery Fees only being collected in Fiscal Year 2012. The fees were authorized by Public Act 97-0616 as a one-time fee for electric utility companies that serve more than 3 million retail customers that wanted to participate in the Smart Grid system.

Expedited Transmission Filing Fees

The decrease of \$100,000 (33%) was due to a decrease in the number of companies paying the Expedited Transmission Filing Fee in Fiscal Year 2013. Three companies elected to pay the fee in Fiscal Year 2012, and only two companies paid the fee in Fiscal Year 2013.

Fund Transfer

The increase of \$3,092,000 (106%) was due to a \$6,000,000 transfer from the Wireless Carrier Reimbursement Fund to the Public Utility Fund authorized by Public Act 97-0727 in Fiscal Year 2013.

Illinois Commerce Commission Federal Grants Trust Fund - 0379

Federal Railroad Association

The decrease of \$398,300 (99%) was due to the expiration of the Public Education and Enforcement Research Study (PEERS) grant at the end of Fiscal Year 2012.

Grants Trust Fund

The increase of \$233,417 (100%) was due to a one time settlement received by the Commission related to a Federal Energy Regulatory Commission investigation.

American Recovery and Reinvestment Act (ARRA)

The decrease of \$89,087 (25%) was due to the Commission only receiving funds for part of Fiscal Year 2013. The Commission received funds for each month in Fiscal Year 2012, but only received funds for each month through March in Fiscal Year 2013 due to the programs ending.

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

Agency Renewable Energy Resources

The decrease of \$3,449,467 (62%) was due to a decrease in the alternative compliance payment rate and changes in the energy demand of alternative retail electric suppliers during Fiscal Year 2013.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

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 2011 AND 2012

General Revenue Fund - 0001

Fines, Penalties, or Violations

The decrease of \$360,000 (60%) was due to smaller fines being paid during Fiscal Year 2012. The amount of each penalty changes from case to case. In Fiscal Year 2011, there was a penalty of \$600,000 assessed, and in Fiscal Year 2012 there were two penalties totaling \$240,000 assessed.

Transportation Regulatory Fund - 0018

Transportation Carrier Tax

The increase of \$98,692 (28%) was mainly due to an increase in revenue of the nine railway companies during Fiscal Year 2012.

Railroad Crossing Reimbursement (IDOT)

The increase of \$84,367 (263%) was due to an increase in the amount reimbursed in Fiscal Year 2012 from the Illinois Department of Transportation (IDOT) for a joint project.

Public Utility Fund - 0059

Securities Issuance Fees

The decrease of \$1,919,102 (94%) was due to the public utility companies having more security issuances during Fiscal Year 2011 than in Fiscal Year 2012. Specifically, there was one issuance of debt by a public utility company which generated a fee of \$1,920,000 during Fiscal Year 2011.

Telephone Utilities

The increase of \$33,787 (1,591%) was due to an increase in reimbursements from telephone utilities for audit costs as a result of an increase in the number of audits performed by the Commission during Fiscal Year 2012, including one larger than average reimbursement of \$28,000.

Wireless Emergency Telephone Safety Act (WETSA) Administration

The \$164,587 increase (20%) was due to the timing of receipts collected. Administration fees from May and June in Fiscal Year 2011 were submitted to the Commission during Fiscal Year 2012.

Smart Grid Recovery Fees

The increase of \$400,000 (100%) was due to this new fee authorized by Public Act 97-0616 beginning in Fiscal Year 2012. It was a one-time fee for electric utility companies that serve more than 3 million retail customers that wanted to participate in the Smart Grid system.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2011 AND 2012 (CONTINUED)

Public Utility Fund - 0059 (continued)

Expedited Transmission Filing Fees

The increase of \$300,000 (100%) was due to this being a new fee authorized by the Public Utilities Act beginning in Fiscal Year 2012. Three companies elected to pay the fee in Fiscal Year 2012.

Fund Transfer

The increase of \$2,908,000 (100%) was due to a transfer from the Wireless Carrier Reimbursement Fund to the Public Utility Fund authorized by Public Act 97-0057 in Fiscal Year 2012.

Illinois Underground Utility Facilities Damage Prevention Fund - 0127

Fines, Penalties, or Violations

The increase of \$44,861 (185%) was due to an increase in the number and the dollar amount of fees assessed during Fiscal Year 2012. The number of fines increased from 27 to 45 from Fiscal Year 2011 to Fiscal Year 2012, and the number of fines collected that were more than \$1,000 increased from 8 to 20.

Illinois Power Agency Renewable Energy Resources Fund - 0836

Agency Renewable Energy Resources

The decrease of \$1,542,017 (22%) was due to a decrease in the alternative compliance payment rate and changes in the energy demand of alternative retail electric suppliers during Fiscal Year 2012.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

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

FISCAL YEAR 2013

There was no significant lapse period spending during Fiscal Year 2013.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

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

FISCAL YEAR 2012

Transportation Regulatory Fund – 0018 (Division 40)

Equipment

The Commission purchased automobiles at the end of the fiscal year and the invoices were received and paid during the lapse period.

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

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

	General Revenue Fund 0001		
	2013	2012	2011
Current	\$ 26,514	\$ 13,822	\$ 21,169
1-30 days	-	149	138
31-90 days	-	1	-
91-180 days	-	-	20
181 days - 1 year	-	3	-
Over 1 year	5	1	1
Accounts Receivable Gross Balance	<u>26,519</u>	<u>13,976</u>	<u>21,328</u>
Less: Estimated Uncollectibles	(5)	(4)	(1)
Accounts Receivable Net Balance	<u>\$ 26,514</u>	<u>\$ 13,972</u>	<u>\$ 21,327</u>

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

	Transportation Regulatory Fund 0018		
	2013	2012	2011
Current	\$ 32	\$ 9	\$ 23
1-30 days	34	35	51
31-90 days	52	59	46
91-180 days	41	31	203
181 days - 1 year	87	68	67
Over 1 year	1,052	1,401	1,132
Accounts Receivable Gross Balance	<u>1,298</u>	<u>1,603</u>	<u>1,522</u>
Less: Estimated Uncollectibles	(1,139)	(1,470)	(1,199)
Accounts Receivable Net Balance	<u>\$ 159</u>	<u>\$ 133</u>	<u>\$ 323</u>

These amounts represent receivables related to transportation taxes, including fees, civil penalties, and administrative citations.

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

	Public Utility Fund 0059		
	2013	2012	2011
Current	\$ -	\$ 241	\$ -
1-30 days	-	-	4
31-90 days	4	1	1
91-180 days	-	3	-
181 days - 1 year	2	1	-
Over 1 year	18	17	25
Accounts Receivable Gross Balance	<u>24</u>	<u>263</u>	<u>30</u>
Less: Estimated Uncollectibles	(20)	(17)	(26)
Accounts Receivable Net Balance	<u>\$ 4</u>	<u>\$ 246</u>	<u>\$ 4</u>

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

	Illinois Underground Utility Facilities Damage Prevention Fund 0127		
	2013	2012	2011
Current	\$ 13	\$ 8	\$ 24
1-30 days	2	1	2
31-90 days	3	4	-
91-180 days	1	2	11
181 days - 1 year	2	4	-
Over 1 year	83	85	74
Accounts Receivable Gross Balance	<u>104</u>	<u>104</u>	<u>111</u>
Less: Estimated Uncollectibles	(85)	(89)	(74)
Accounts Receivable Net Balance	<u>\$ 19</u>	<u>\$ 15</u>	<u>\$ 37</u>

These amounts represent receivables related to penalties authorized by the Illinois Underground Utility Facilities Damage Prevention Act.

The Commission utilizes internal control techniques, the Comptroller Offset System, the Attorney General, and private collection agencies to collect unpaid receivables.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2013

Agency 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 some of the 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. 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 Suppliers Act, the Financial Institutions Digital Signature Act, the Gas Pipeline Safety Act, the Gas Storage Act, the Gas Transmission Facilities Act, the Emergency Telephone Systems Act, the Wireless Emergency Telephone Safety Act, the Underground Utility Facilities Damage Prevention Act, the Carbon Dioxide Transportation and Sequestration Act, the Illinois Commercial Relocation of Trespassing Vehicles Law, the Illinois Commercial Safety Towing Law, the Personal Property Storage Act, and the Collateral Recovery Act.

The Public Utilities Act (220 ILCS 5/1 *et seq.*) requires the Commission to maintain general supervision over all public utilities and to ensure public utility companies' compliance with this Act. The Act also requires the Commission 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 funds which are used to administer the Public Utilities Act are primarily derived from five sources, including: 1) a gross revenue tax imposed upon all regulated telecommunications carriers (excluding wireless and voice over Internet protocol services) and public utilities (excluding electric utilities), 2) transfers from the Wireless Carrier Reimbursement Fund 3) fees levied for the authorization to issue securities of all regulated public utilities and those telecommunications carriers subject to the Public Utilities Act, 4) the electricity excise tax that is collected by the Department of Revenue, of which 3% of the funds received by the Department of Revenue shall pay \$416,667 into the General Revenue Fund on a monthly basis and the balance into the Public Utility Fund, and 5) the base maintenance contribution paid by electric utilities, serving more than 12,500 customers, totaling \$5.5 million per year.

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For the Two Years Ended June 30, 2013

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, assesses various fees to be used solely for the administration of transportation programs, 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. 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 Personal Property Storage Act gives the Commission the jurisdiction to regulate personal property warehouses in the State. Beginning July 1, 2012, the Collateral Recovery Act (225 ILCS 422) gives the Commission the jurisdiction to regulate individuals and agencies engaged in the business of collateral recovery.

The Electric Supplier Act (220 ILCS 30/1 et seq.) directs the Commission to act as 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.

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 Act authorizes the Commission to implement minimum safety standards embodied in federal law. The Commission's participation in a federal certification program provides approximately 70-80% of the funding for the administration of the Act.

The Emergency Telephone System Act (50 ILCS 750/1 et seq.) gives the Commission the responsibility of coordinating the implementation of the 9-1-1 emergency telephone systems on a Statewide basis.

The Wireless Emergency Telephone System Act (50 ILCS 751/1 et seq.) has charged the Commission with the following responsibilities: 1) to set standards consistent with the Federal Communications Commission for directing calls to the authorized public safety answering point, 2) to maintain a current list of all wireless 9-1-1 systems and providers, 3) to determine distributions from Funds 612 and 613 (Funds), 4) to adopt rules governing reimbursements to wireless carriers, 5) to make monthly grants to eligible providers, 6) to review and process presented carrier requests for reimbursement in accordance with the Act, 7) to account for all surcharges remitted to and moneys disbursed from the Funds, 8) to annually review and transfer excess fund balances

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AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2013

between the Funds, 9) to provide an annual accounting of all receipts and disbursements to the Auditor General, and 10) to resolve disputes as required by the Act.

Planning Program

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 area under its jurisdiction.

STATE OF ILLINOIS
 ILLINOIS COMMERCE COMMISSION
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
 For the Fiscal Years Ended June 30,

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

<u>Division</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Chairman & Commissioners	8	9	11
Executive Director's Office	11	11	11
Bureau of External Affairs	25	25	27
Bureau of Transportation	52	54	56
Office of the General Counsel	22	21	22
Bureau of Public Utilities	71	76	80
Administrative Law Judges	19	18	19
Bureau of Planning & Operations	37	41	42
Total average full-time employees	<u>245</u>	<u>255</u>	<u>268</u>

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Fiscal Years Ended June 30,

	<u>2013</u>	<u>2012</u>	<u>2011</u>
PUBLIC UTILITIES PROGRAM			
Cases filed	700	712	828
Hearings	1,985	2,048	2,101
Cases resolved	746	724	806
Number of outage inquiries and complaints	208	350	327
Percent of consumer inquiries and complaints resolved in a single call	55%	58.1%	54.7%
Number of non-compliance reports written by pipeline safety inspectors	68	91	81
Total 911 systems	201	195	194

	<u>2013</u>	<u>2012</u>	<u>2011</u>
TRANSPORTATION REGULATORY PROGRAM			
Administrative citations	2,629	2,767	2,976
Investigations	1,725	1,913	2,103
Track inspections (miles)	7,569	8,752	8,265
Number of collisions at public crossings	96	80	94
Crossing projects ordered	129*	1,361	1,143

*Grade crossing projects ordered decreased significantly during Fiscal Year 2013 due to the majority of projects being ordered and completed over the course of the past several fiscal years.