

State of Illinois
DEPARTMENT OF TRANSPORTATION
FINANCIAL AUDIT
For the Year Ended June 30, 2014

AND COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

Performed as Special Assistant Auditors
for the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
FINANCIAL AUDIT
For the Year Ended June 30, 2014
AND COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

AGENCY OFFICIALS

| | |
|---|---|
| Secretary | Randall S. Blankenhorn, Acting (2/1/15-present) Erica J. Borggren, Acting (7/11/14-1/31/15) Ann L. Schneider (through 7/10/14) |
| Deputy Secretary | Christine M. Reed (1/12/15-present) |
| Assistant Secretary | Rich Brauer (2/24/15-present) Vacant (through 2/23/15) |
| Chief Operating Officer | Vacant (8/1/14-present) Marsha N. Campos (through 7/31/14) |
| Chief of Staff | Matthew Magalis (2/2/15-present) Vacant (1/1/15-2/1/15) Jaime Martinez (6/1/14-12/31/14) Marva E. Boyd (through 5/31/14) |
| Chief Counsel | William M. Barnes (2/17/15-Present) Vacant (12/14/15-2/16/15) Michael Forti (12/17/12-2/13/15) Ellen Schanzle-Haskins (through 12/16/12) |
| Director, Chief Internal Auditor | Stephen D. Kirk |
| Director, Office of Finance and Administration | Vacant (1/1/15-present) Tony Small (through 12/31/14) |
| Director, Office of Business and Workforce Diversity | Vacant (2/14/15-Present) Frank W. McNeil (through 2/13/15) |
| Director, Office of Communications | Vacant (1/1/14-present) John Webber (through 12/31/13) |
| Director, Office of Legislative Affairs | Scott J. Dworschak (2/10/15-Present) Vacant (1/28/15-2/9/15) Leigh Ann Vanausdoll (through 1/27/15) |
| Director, Office of Planning and Programming | Jeffrey M. South, Interim (3/2/15-Present) Vacant (1/1/15-3/1/15) Charles O. Ingersoll (through 12/31/14) |
| Director, Office of Quality Compliance and Review | Jeff Heck |

| | |
|---|---|
| Director, Division of Aeronautics | Steve Young, Acting (2/17/15-Present) Vacant (1/1/15-2/16/15) Susan R. Shea (through 12/31/14) |
| Director, Division of Highways | Omer M. Osman (1/1/13-present) William R. Frey, Acting (through 12/31/12) |
| Director, Division of Public and Intermodal Transportation | John Oimoen, Acting (2/6/15-present) Vacant (1/28/15-2/5/15) Joseph E. Shacter (through 1/27/15) |
| Director, Office of Transportation Safety | Jeff Heck, Interim (2/5/15-present) Vacant (1/28/15-2/4/15) Tonya D. Loker (2/1/14-1/27/15) John Webber, Acting (through 12/31/13) |
| Director, Innovative Project Delivery | Roger L. Driskell |
| Chief Financial Officer | James Ofcarcik, Acting (1/1/15-present) |

Agency main offices are located at:

2300 S. Dirksen Parkway
Springfield, IL 62764



Illinois Department of Transportation

Office of the Secretary
2300 South Dirksen Parkway / Springfield, Illinois / 62764
Telephone 217/782-5597

March 20, 2015

Sikich, LLP
Certified Public Accountants
3201 West White Oaks Drive, Suite 102
Springfield, IL 62704

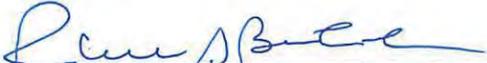
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Department of Transportation (IDOT). 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 Department's compliance with the following assertions during the two-year period ended June 30, 2014. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2014, the Department has materially complied with the assertions below.

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

Illinois Department of Transportation



Randall S. Blankenhorn
Acting Secretary



James Ofcarcik
Interim Chief Financial Officer



Williams M. Barnes
Chief Counsel

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
FINANCIAL AUDIT
For the Year Ended June 30, 2014
AND COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

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 and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and material weaknesses over internal control.

SUMMARY OF FINDINGS

| <u>Number of</u> | <u>Current Report</u> | <u>Prior Report</u> |
|--|---------------------------|-------------------------|
| Findings | 19 | 19 |
| Repeated findings* | 14 | 15 |
| Prior recommendations implemented or not repeated* | 6 | 8 |

*Considers the follow-up on findings from the 2012 compliance examination (12-6 to 12-19) and the 2013 financial audit (2013-001 to 2013-006)

SCHEDULE OF FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> | <u>Finding Type</u> |
|---|-------------|---|------------------------|
| <i>FINDINGS (GOVERNMENT AUDITING STANDARDS)</i> | | | |
| 2014-001 | 14 | Inaccurate commodities inventory records | Significant Deficiency |
| 2014-002 | 16 | Weaknesses in reporting of capital assets | Material Weakness |
| 2014-003 | 18 | Weaknesses in documenting and calculating accounts payable | Significant Deficiency |
| 2014-004 | 21 | Weaknesses in the reporting of accounts receivable | Material Weakness |
| 2014-005 | 23 | Inadequate controls over processing local road contract requests for payments | Significant Deficiency |

FINDINGS (STATE COMPLIANCE)

| | | | |
|----------|----|--|--|
| 2014-006 | 25 | Inadequate process to monitor interagency agreements | Significant Deficiency and Noncompliance |
| 2014-007 | 27 | Weaknesses in contract administration | Significant Deficiency and Noncompliance |
| 2014-008 | 29 | Failure to timely perform bridge inspections | Significant Deficiency and Noncompliance |
| 2014-009 | 33 | Inadequate controls over employee overtime | Significant Deficiency and Noncompliance |
| 2014-010 | 35 | Inadequate controls over State property | Significant Deficiency and Noncompliance |
| 2014-011 | 37 | Inadequate controls over computer equipment | Significant Deficiency and Noncompliance |
| 2014-012 | 39 | Failure to maintain control over wireless communication devices | Significant Deficiency and Noncompliance |
| 2014-013 | 41 | Inadequate controls over the administration of State vehicles | Significant Deficiency and Noncompliance |
| 2014-014 | 45 | Inadequate controls to prevent inappropriate payments to vendors | Significant Deficiency and Noncompliance |
| 2014-015 | 47 | Weaknesses related to the deposit, support, and approval of receipts | Significant Deficiency and Noncompliance |
| 2014-016 | 49 | Inadequate controls over accounts receivable | Significant Deficiency and Noncompliance |
| 2014-017 | 52 | Noncompliance with reporting requirements | Significant Deficiency and Noncompliance |
| 2014-018 | 54 | Failure to comply with the Identity Protection Act | Significant Deficiency and Noncompliance |
| 2014-019 | 55 | Inadequate monitoring of motor fuel tax expenditures | Significant Deficiency and Noncompliance |

In addition, the following findings which are reported as current findings relating to *Government Auditing Standards* also meet the reporting requirements for State Compliance.

| | | | |
|----------|----|--|--|
| 2014-001 | 14 | Inaccurate commodities inventory records | Significant Deficiency and Noncompliance |
|----------|----|--|--|

| | | | |
|----------|----|---|--|
| 2014-002 | 16 | Weaknesses in reporting of capital assets | Material Weakness and Material Noncompliance |
| 2014-003 | 18 | Weaknesses in documenting and calculating accounts payable | Significant Deficiency and Noncompliance |
| 2014-004 | 21 | Weaknesses in the reporting of accounts receivable | Material Weakness and Material Noncompliance |
| 2014-005 | 23 | Inadequate controls over processing local road contract requests for payments | Significant Deficiency and Noncompliance |

PRIOR FINDINGS NOT REPEATED

- | | | |
|---|----|---|
| A | 57 | Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements |
| B | 57 | Avoidable use of emergency purchases |
| C | 57 | Inadequate controls over travel |
| D | 57 | Weaknesses over recording and reporting accounts receivable |
| E | 58 | Failure to file annual report in compliance with the Highway Code |
| F | 58 | Failure to comply with provisions of the Vehicle Code |

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on March 6, 2015. Attending were:

Illinois Department of Transportation

Randall Blankenhorn, Acting Secretary
 Christine Reed, Deputy Secretary
 Rich Brauer, Assistant Secretary
 Justine Reisinger, Assistant to the Secretary
 Matthew Magalis, Chief of Staff
 William Barnes, Chief Counsel
 Mike Prater, Assistant Chief Counsel
 James Ofcarcik, Acting Chief Financial Officer
 Stephen Kirk, Director, Chief Internal Auditor
 Omer Osman, Director, Division of Highways
 Jeff Heck, Director, Office of Quality Compliance and Review

Dan Wilcox, Bureau Chief, Bureau of Information Processing
Dianna Taylor, Bureau Chief, Personnel Management
Lori Beeler, Audit Coordinator, Office of Finance and Administration (OFA)
Lori Campbell, Section Chief, Bureau of Business Services (BOBS), OFA
Aundra Williams, Section Chief, Procurement and Contracts, BOBS
Diana Baranzelli, Section Chief, Quality and Document Management Services
Chad Dierking, Unit Chief, Fiscal Operations, BOBS, OFA
Carl Puzey, Acting Engineer of Bridges and Structures
Steve Beran, Bridge Management Engineer

Office of the Auditor General

Peggy Hartson, Audit Manager
Tricia Wagner, Performance Audit Manager

Sikich LLP – Special Assistant Auditors

Amy L. Sherwood, Partner
Elizabeth Owens, Senior Accountant

Responses to the recommendations were provided by Lori Beeler in correspondence dated March 18, 2015.

**INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE AND
ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of Transportation's (Department) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2014. The management of the Department is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Department's compliance based on our examination.

- A. The Department has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Department has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

As described in items 2014-002 and 2014-004 in the accompanying schedule of findings, the Department did not comply with the requirements regarding all applicable laws and regulations, including the State uniform accounting system in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the Department to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Department complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014. However, the results of our procedures disclosed other 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 2014-001, 2004-003, and 2014-005 through 2014-019.

Internal Control

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Department's internal control over compliance with the requirements listed in the first paragraph of this report 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 Department's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

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

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 a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2014-002 and 2014-004 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2014-001, 2014-003, and 2014-005 through 2014-019 to be significant deficiencies.

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

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

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

Sikich LLP

Springfield, Illinois
March 20, 2015

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Department of Transportation (the Department), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements and have issued our report thereon dated December 18, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion(s) on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings as items 2014-002 and 2014-004 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings as items 2014-001, 2014-003, and 2014-005 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to Department management in a separate letter dated December 18, 2014.

Department's Responses to Findings

The Department's responses to the findings identified in our audit are described in the accompanying schedule of findings. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Springfield, Illinois
December 18, 2014

SCHEDULE OF FINDINGS

CURRENT FINDINGS – Government Auditing Standards

2014-001 FINDING (Inaccurate commodities inventory records)

The Illinois Department of Transportation (Department) maintained inaccurate commodities inventory records for the year ended June 30, 2014.

The Department performed year-end commodities inventory counts at each location to determine the value of commodities inventory to be reported in the financial statements. These counts were performed around June 30, 2014.

Inventory Quantities

During our physical inventory counts, we counted 174 inventory items and noted discrepancies between audit test counts and Department inventory quantities for 71 (41%) of items. The errors resulted in a net understatement of the year end inventory balance of \$148,936 which, when extrapolated over the entire inventory population, resulted in an estimated understatement of \$1,622,487. During our review of District inventory sheets, we noted count sheet discrepancies due to formula errors resulting in a net understatement of \$30,862.

Combined, inventory quantity errors resulted in a net understatement of inventory of \$1,653,349 at June 30, 2014.

Inventory Pricing

In our inventory price testing, we sampled 15 inventory items, including salt at all Districts, which accounted for \$11,308,038 (28%) of the reported inventory value at June 30, 2014. Of the items tested, 4 (27%) were found to have inaccurate costs resulting in a net understatement of the year end inventory balance of \$79,912. Through analytical review procedures applied to the final inventory listings, we identified an additional 8 (53%) items with unusual pricing variances from fiscal year 2013 to fiscal year 2014. Our testing of these items revealed a net extrapolated overstatement of \$221,831.

Combined, inventory pricing errors resulted in a net overstatement of inventory of \$141,919 at June 30, 2014.

Sign Valuation

During our inventory observation we noted inconsistencies in the method Districts were using to value sign inventory. It appeared that sign prices were inconsistent between district inventory sheets. The net effect of any misstatement could not be determined based upon information provided by the Department.

In total, audit procedures applied to inventory as reported by the Department identified a likely understatement of inventory of \$1,511,430 at June 30, 2014. The Department did not adjust its financial statements for these errors as they were considered immaterial to the Department's overall financial statements.

The Statewide Accounting Management System (SAMS) (Procedure 02.50.20) requires detailed subsidiary records be maintained for inventories and periodically reconciled to control accounts; in addition, it requires issues, transfers, retirements and losses be reported and accounted for timely. Good business practices require that internal controls be in place and operating to maintain effective accounting control over assets and to ensure they are properly reported. In addition, Chapter 7 of the Department's Property Control and Inventory Procedures Manual mandates an annual physical inventory of consumable commodity items as part of the external audit process. Year-end physical inventories are to be taken and the Department's records are to be adjusted accordingly.

In response to this continued prior finding, the Department stated they would continue to make improvements to the year-end commodity inventory process to produce an accurate count and pricing of its commodity inventory. The Department also stated that as part of administrative changes, the Office of Finance and Administration would be taking a leadership role in the accountability for the commodity inventory process. The Department stated it had completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department stated, in its response, it felt policy administration changes were necessary to improve upon and/or reduce the probability of future compliance issues.

In response to the exceptions noted in the current audit, Department management attributed the discrepancies to the numerous manual processes involved in the commodities inventory process.

Failure to maintain accurate commodities records could result in lost or misappropriated items, inaccurate financial statements, and noncompliance with SAMS and internal Department procedures. (Finding Code No. 2014-001, 2013-002, 12-2, 11-2, 10-2, 09-2, 08-2, 07-3, 06-4, 05-12, 04-4, 03-5, 02-9, 00-4, 99-5, 98-4, 96-7, 94-6)

RECOMMENDATION

We recommend the Department strongly emphasize the importance of maintaining accurate inventory quantity and cost records throughout the year. Additionally, the Department should perform periodic physical inventory counts throughout the year and reconcile those to Department records. We recommend the Department implement a more thorough review at year-end to compare costs assigned per inventory listings to the most recent inventory amounts to ensure accurate unit costs, including signs. Finally, training and ongoing education should be provided to all employees involved in the inventory process in order to accentuate the importance of their involvement in this annual exercise.

DEPARTMENT RESPONSE

The Department agrees with the finding.

A quarterly inventory process has been implemented to better prepare the Department for the annual Commodities Inventory process. Additional reviews have been added to the process and we continue to explore ways to improve the accuracy of the various manual processes involved in valuing the Department's Commodities Inventory.

2014-002 FINDING (Weaknesses in reporting of capital assets)

The Illinois Department of Transportation (Department) did not accurately report capital assets to the Illinois Office of the Comptroller (Comptroller) for fiscal year 2014.

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

- The Department improperly capitalized repair and maintenance type expenditures in infrastructure additions. In the prior year, the Department made similar errors resulting in capital assets being overstated due to the capitalization of these costs as infrastructure additions. Through our testing of infrastructure additions, and with the assistance of the Department, we identified \$80 million of fiscal year 2014 infrastructure additions were improperly capitalized as the costs related to repair and maintenance type contracts. The Department corrected the error by reducing infrastructure additions in fiscal year 2014 and revising its capital asset records and financial statements accordingly at June 30, 2014.
- The Department improperly included \$25 million of Federal High Speed Rail Trust Fund (Fund 0433) construction in progress additions in the Road Fund (Fund 0011). When this was discovered, the Department also noted an additional \$11 million of accounts payable related to Fund 0433 had not been recorded. This error also resulted in capital assets being understated due to the accounts payable not being recorded. The Department corrected the error by increasing construction in progress additions in fiscal year 2014 and by revising its capital asset records and financial statements accordingly at June 30, 2014.

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

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

In response to the previous findings, the Department stated it added additional staff to the Fiscal Operations Unit in fiscal year 2013. The Department noted the complexity of the GAAP process within the Department and the numerous systems required to produce the annual capital asset reporting for the Comptroller's Office produced a longer than anticipated learning curve for the new staff. The Department anticipated the accuracy of capital asset reporting to improve due to the valuable experience of lessons learned from fiscal year 2013. The identification of problems with the reports necessary for infrastructure reporting, the Department stated, would be addressed during fiscal year 2014 with a work around in place should the changes not be implemented prior to the end of fiscal year 2014. The Department

stated the exceptions noted in the current audit were due to continued turnover and the numerous computer systems required to pull information to complete capital asset reporting. As a result, the expected improvements were not implemented.

Inadequate control over maintaining accurate capital assets records prevents the Department from preparing financial information in accordance with GAAP and results in inaccurate, incomplete and untimely preparation of financial information. (Finding Code No. 2014-002, 2013-003, 12-3, 11-3, 10-3, 09-3)

RECOMMENDATION

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

DEPARTMENT RESPONSE

The Department agrees with the finding.

During FY14, new GAAP staff was added to the Fiscal Operations Unit which reduced the issues in capital asset reporting. For FY15 we have identified the errors in the reporting system and will change the criteria for the report. Fiscal Operations staff will also be included in the determination of the correct coding for input into the system. The procedures were changed as part of the correction to the construction in progress for FY14.

2014-003 FINDING (Weaknesses in documenting and calculating accounts payable)

Weaknesses and errors were noted in the Illinois Department of Transportation's (Department) calculation of its accounts payable balance at June 30, 2014.

The estimation model utilized by the Department to calculate accounts payable included material errors and weaknesses that were not identified prior to submitting financial statements to the Office of the Comptroller. Examples included:

- The spreadsheet utilized to perform the estimated calculation contains sections in which to input the various processing steps. One of the steps allows the Department to make an adjustment to the historic data for known anomalies. Rather than utilize this section, the Department hard inputted the information directly into the historic data. Because the source data was changed, it was not possible for a third party to review exactly what was changed within the estimation process. The amount of undocumented adjustments within each fund was as follows: Grade Crossing Protection Fund (0019) – (\$3) million; Federal/Local Airport Fund (0095) – \$4 million; Transportation Bond Series A Fund (0553) – \$5 million, Transportation Bond Series B Fund (0554) – \$1 million; State Construction Account Fund (0902) – \$65 million.
- The model used to calculate accounts payable for the Road Fund (0011) was not properly updated from the Fiscal Operations and Administration (FOA) system and excluded approximately \$408 million or 28% of the corrected total expenditures per FOA. This error, as well as the errors noted in the following two bullets, was corrected when the model was rerun. A net adjustment of \$9 million was made to the Road Fund to increase accounts payable. The correction was included in the Department's final financial statements for the year ended June 30, 2014.
- The Department erroneously included lapse period expenditures at two separate steps in the Road Fund (0011) model, which had the effect of overestimating the current year accrual by \$78 million or 15%. As noted above, this error was corrected when the model was rerun and a net adjustment of \$9 million was made to the Road Fund to increase accounts payable. The correction was included in the Department's final financial statements for the year ended June 30, 2014.
- In response to the prior year finding, the Department considered the impact of liabilities attributable beyond June 30, 2015. However, in the calculation of future years' payables in the Road Fund (0011), the Department improperly used total expenditures to calculate the percentages to be multiplied by the fiscal year 2015 forecast in estimating the accrual. Because the fiscal year 2015 forecast does not include all Road Fund expenditures, this had the effect of decreasing the percentages for future years' payables, thus underestimating the accrual by approximately \$23 million or 4% of the corrected accrual for the Road Fund. As noted above, this error was corrected when the model was rerun and a net adjustment of \$9 million was made to the Road Fund to increase accounts payable. The correction was included in the Department's final financial statements for the year ended June 30, 2014.

- The Department neglected to adjust the model for the Transportation Bond Series D Fund (Fund 0695) when calculating the future years' payables portion of the calculation. Fund 0695 had 3 years of historical data available; however, when calculating the average percentage, the Department divided the total by 5 years. This error had the effect of underestimating the accrual by \$3 million or 5% of the total accrual for Fund 0695. This error was not considered material to the Department's financial statements, and accordingly, no adjustment was made for it at June 30, 2014.

One of the key elements of the Department's accounts payable model is the accuracy of invoice service dates input into the FOA system. During our testing of the service dates of 60 vouchers, we noted 3 (5%) had incorrect service dates. The service dates ranged from 23 to 88 days in error.

In addition to the exceptions noted in the accounts payable model, the Department failed to accurately determine the amount of accounts payable in the Federal Mass Transit Trust Fund (Fund 0853) because it did not consider expenditures made after August 31, 2014. For certain funds with limited activity, the Department determined accounts payable balances based on expenditures processed during the 60 days following year-end. For these funds, the Department failed to consider liabilities which had been incurred for goods or services received during the fiscal year 2014 but for which expenditures were not processed until after the 60 day time frame. Due to the methodology used, the Department failed to identify payables totaling \$4 million in Fund 0853 at June 30, 2014. These errors also resulted in understatements of accounts payable, federal operating grants receivables, and unavailable revenues at June 30, 2014. The correction was included in the Department's final financial statements for the year ended June 30, 2014.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system of internal fiscal control to provide assurance that revenues, expenditures and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports. The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the functions and procedures of the Department designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

In response to this finding in prior years, the Department stated it had made significant enhancements to its accounts payable estimating methodology during recent years and specifically during fiscal year 2013. The Department stated the enhancements of its accounts payable estimating process are ongoing and continuous. Within its response to the finding, the Department affirmed to endeavor, to the extent possible and practical, to centralize all relevant information considered in making its accounts payable estimates, as well as, seek an enhanced process of centralizing information not able to be included within the estimating worksheets itself. As noted earlier, this process improved during fiscal year 2014.

Related to the exceptions noted in fiscal year 2014, the Department attributed the cause to continued improvements to historical information and past calculations used in the model. In addition, the information for the financial statements is contained in multiple source computer systems without a general ledger system to tie it all together throughout the year. Due to continued turnover there were errors made in the re-entry of information into these spreadsheets and an expectation that all payments in non-construction funds would be completed by the end of the normal lapse period.

Accounting estimates are an important part of the financial statements prepared by the Department and are based on the Department's knowledge and experience about past and current events. The estimates should also be based upon its assumptions about future events and free from material errors. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that events affecting them may differ considerably from those expected. The most sensitive estimate affecting the Department's financial statements at June 30, 2014 was its accounts payable balance. Accurate calculations and proper documentation of the considerations comprising the estimates are essential in order to support the estimate included within the Department's financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). (Finding Code No. 2014-003, 2013-004)

RECOMMENDATION

We recommend modifications made to the accounts payable be maintained so auditors can review them during the audit process. In addition, we recommend the Department implement a review process to verify the accuracy of any significant calculations used when making key estimations. Finally, we recommend the Department develop procedures to perform a review of invoices processed after the 60 day lapse period for any items relating to goods or services received prior to year-end.

DEPARTMENT RESPONSE

The Department agrees with the finding.

IDOT has made significant enhancements to its accounts payable estimating methodology during recent years, and specifically made considerable enhancements during Fiscal Year 2014. During FY14, new GAAP staff members were added to the Fiscal Operations Unit which will enable the ongoing review of the accounts payable model. The changes needed to the model were incorporated during the corrections in FY14. In addition, the procedures for funds not in the model will be changed to include a review after lapse period.

2014-004 FINDING (Weaknesses in the reporting of accounts receivable)

Weaknesses and errors were noted in the Illinois Department of Transportation's (Department) calculation of its accounts receivable balance at June 30, 2014.

We noted the following weaknesses and errors in the Department's accounts receivable reporting process:

- Until prompted to do so by the auditors, the Department did not calculate the amount due from local governments at June 30, 2014 for contracts administered by the Department requiring local participation. When this information was requested by the auditors, the Department determined the Accounts Receivable Local (ARL) system had only been updated with progress billings through the beginning of May 2014. Billings for May and June of fiscal year 2014 had not been entered as of November 7, 2014. At that time, the Department immediately updated the ARL system. Department management estimated, of the approximately 3,200 open contracts, 50% would have local participation. Once updated, the ARL system would include all outstanding amounts owed to the Department, other than approximately 600 "final billings", or contracts that would not be billed to local governments until the completion of the project. The Department manually compared the "final billings" to the updated ARL system to ensure no duplication occurred. Once this process was completed, the contracts with local participation were queried through the Contract Payment Management system in order to determine which fund the receivable applied. At the conclusion of the exercise, an adjustment of \$54 million was recorded to intergovernmental receivables and unavailable revenue – deferred inflows of resources in the Road Fund (0011). The correction was included in the Department's final financial statements for the year ended June 30, 2014.
- The Department failed to accurately report federal accounts receivable in the Road Fund (Fund 0011) at June 30, 2014 due to the failure to properly allocate receipts collected during lapse in the spreadsheets utilized to calculate the balances reported in its financial statements. The Department allocates receipts received during the lapse period for reimbursement requests where the service dates bridge between two fiscal years (i.e. fiscal year 2014 and fiscal year 2015) based on the percentage of service dates in each fiscal year. Errors in the spreadsheet resulted in an overstatement of expenditures allocated to fiscal year 2014, which overstated the percentages applied to the receipts received during lapse period. Further, computational errors overstated fiscal year 2014 revenue by including the fiscal year 2015 revenue in both fiscal year 2014 and fiscal year 2015. These errors resulted in a \$5 million overstatement of federal accounts receivable and federal capital grants at June 30, 2014. The corrections were included in revised financial statements provided to us for the year ended June 30, 2014.

The Statewide Accounting Management System (SAMS) (Procedure 03.40.10) outlines the basic Generally Accepted Accounting Principles (GAAP) (GASBS No. 33) that apply to the recognition of revenue, receivables, and resulting deferred revenues related to exchange and nonexchange transaction. SAMS (Procedure 03.40.10) describes the characteristics of exchange and nonexchange transactions, revenue recognition principles, and related asset

accounting, including the recognition, valuation, and reporting of related accounts receivable. GASBS No. 65, "Items Previously Reported as Assets and Liabilities," states when an asset is recorded in governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. The use of the term *deferred* should be limited to items reported as deferred outflows of resources or deferred inflows of resources.

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

In response to this finding in the prior year, the Department stated it would improve processes and internal controls over accounts receivable reporting to accurately report accounts receivable and allowance for uncollectible accounts. We did not note exceptions pertaining to the Department's reporting of allowance for uncollectible accounts during the current audit.

Specific to the exceptions noted in the current audit, the Department stated the information for the accounts receivable is entered multiple times into multiple computer systems. Current transactions fell behind in this process resulting in the failure to record a receivable due from the local governments. In addition, several manual calculations need to be completed, in spreadsheets outside the system, during the one week after lapse period and the due date for the reporting to the Comptroller's Office to determine if expenditures were for fiscal year 2014 or fiscal year 2015. These manual processes are continually being updated to find the most efficient method and to correct errors in the process.

Proper reporting of accounts receivable is necessary for the Department and the Illinois Office of the Comptroller to complete Department and Statewide financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Failure to accurately report accounts receivable results in inaccurate and untimely financial reporting. (Finding Code No. 2014-004, 2013-005)

RECOMMENDATION

We recommend the Department establish procedures to ensure its receivable reporting is complete and includes information from the entire Department. Systems needed to generate information should be updated on a timely basis in order to produce accurate results at fiscal year end. We recommend the Department devote sufficient resources to the financial accounting and support functions so that accounts receivable and related accounts are properly accounted for and reviewed for accuracy to permit the preparation of reliable financial information.

DEPARTMENT RESPONSE

The Department agrees with the finding.

The Department will improve processes and internal controls over accounts receivable reporting in order to accurately report accounts receivable. The Department has filled staff positions in the billing area. Fiscal Operations staff will add an additional review procedure in the manual process to calculate the federal receivable.

2014-005 FINDING (Inadequate controls over processing local road contract requests for payments)

The Illinois Department of Transportation (Department) failed to adequately establish controls over the processing of requests for payments related to local roads contracts during the audit period.

During testing of 15 expenditures, auditors noted 12 (80%) payments totaling \$5,223,393 for local roads projects for which inadequate documentation was received by the Department's Central Office prior to processing the payments. In order to process the Requests for Payment submitted by the district offices to the Central Office and prepare a voucher to be submitted to the Office of the State Comptroller for payment, the total reimbursable costs of the local roads project incurred to date must be entered into the Department's accounting system, Fiscal Operations and Administration (FOA). For those 12 payments, the only documentation received by the Central Office from the district office was a Request for Payment form. Personnel at the Central Office manually calculated the total reimbursable cost for entry into FOA assuming the local entity would pay for a portion of the project and the Department would reimburse the remainder of the project through the use of federal or State funds.

In response to the prior year finding, the Department stated it was working on several initiatives to address the deficiencies identified in the finding, including an invoice tracking system. However, the Department's initiatives were not completed during fiscal year 2014 due the complexity of coordinating and implementing the required changes to the various systems and processes.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. The State Finance Act (30 ILCS 105/9.04) requires expenditures to be for goods and services which are legally incurred and meet the specifications outlined in any related contract. The Statewide Accounting Management System (SAMS) (Procedure 02.50.20) requires expenditures to be valid and properly approved, as well as recorded promptly and accurately.

Failure to enter financial data into the Department's accounting system without the support of actual, contemporaneous documentation compromises the Department's oversight and results in statutory noncompliance. Accurate and timely preparation of the Department's financial information is important due to the complexity of the Department. Because the Department's recognition of federal funds is directly related to the amount of expenditures recognized in any given fiscal year, misstatements in expenditures or accounts payable could result in the misstatement of federal revenue. The failure to accurately enter financial information into the Department's FOA, specifically related to potential federal reimbursable costs, could result in the Department erroneously claiming federal reimbursements. (Finding Code No. 2014-005, 2013-006)

RECOMMENDATION

We recommend the Department implement procedures to ensure financial data is entered into the Fiscal Operations and Administration application based upon actual, not calculated, information.

DEPARTMENT RESPONSE

The Department agrees with the finding.

IDOT is currently working on several initiatives to address the deficiencies identified in this finding. The Department is working towards reducing the manual/paper process involved to prepare local roads contract requests for payments. An electronic invoice tracking tool is being created to streamline the invoicing process, including record retention and document control requirements. Until this tool is implemented, we are continuing to review invoices using hard copies. In addition, a documentation check sheet has been developed to ensure proper backup is supplied with each invoice reimbursement. The check sheet will be utilized by local agencies and IDOT staff during the assembly and review of invoice requests.

CURRENT FINDINGS – State Compliance

2014-006. FINDING (Inadequate process to monitor interagency agreements)

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

During our engagement we noted the following:

- Three of 17 (18%) agreements observed were not signed by all parties prior to the effective date. The Department's signature tardiness resulted in agreements being signed between 11 and 30 days late.
- For 8 of 12 (67%) tested agreements entered into with other agencies for the sharing of employee services ("liaisons"), either no performance evaluations or timesheets were available for review. The interagency agreements for liaisons required the Department to maintain all documentation related to leave administration, payroll, and other personnel activities.
- The Department was unable to provide a complete listing of interagency agreements to the auditors. The listing provided consisted of multiple items that were not interagency agreements and omitted an interagency agreement between the Department and the Department of Central Management Services which was entered into during the engagement period.
- The Department did not comply with certain requirements of an interagency agreement with the Illinois Commerce Commission (ICC) when disbursing payments for a Grade Crossing Protection Fund (GCPF) project. Auditors noted the Department did not conduct audits of the Grade Crossing Protection Fund projects as required by the agreement. The interagency agreement assigns the Department the responsibility to ensure the rail carrier provide sufficient documentation for all reimbursements and provided for minimum documentation requirements. The agreement further requires the Department to conduct audits of all GCPF projects.

The Illinois Intergovernmental Cooperation Act (5 ILCS 220/5) states that an agency may contract with another agency to transfer authority or privileges, provided that the contract is approved by both agencies. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that agencies establish internal fiscal and administrative controls to provide assurance that resources, obligations and costs are in compliance with applicable laws, rules and agreements. Good internal controls require the approval of agreements prior to the effective date; require the terms of the agreements to be followed by all parties; and involve having a system to track existing interagency agreements in order to document the commitments the Department has established at any point in time.

In response to this finding in the prior engagement, the Department stated it would continue to endeavor to have fully executed agreements in place before costs are incurred, services performed, or staff assigned to work at another agency on behalf of the Department. The Department also responded, for GCPF projects, the vacant position had been filled, at the time

of its response, and the Department was in the process of properly filing and maintaining the invoices and supporting documentation. We did not note exceptions within our tested sample concerning the maintenance of sufficient supporting documentation regarding GCPF projects. In addition, a procedure to process and approve invoices for payment had been implemented and the Department intended to begin conducting audits of the GCPF projects.

Related to the exceptions pertaining to the current engagement period, the Department stated it continued to work with the other agencies involved in the agreements to ensure proper execution of interagency agreements prior to employees beginning work. Further, the Department stated it lacks total control over these situations, and the issues noted occasionally occur.

The Department enters into multiple agreements with other State agencies and units of government to assist the Department in fulfilling its mandated mission. The failure to adequately monitor interagency agreements to ensure all parties' responsibilities are satisfied and in accordance with the terms of the agreement negates the effectiveness of these agreements and results in statutory noncompliance. (Finding Code No. 2014-006, 12-7, 10-6, 10-14, 09-7, 09-9, 08-20, 07-13)

RECOMMENDATION

We recommend the Department ensure interagency agreements are signed prior to the effective date of the agreement. We also recommend the Department ensure the terms of the agreements are followed. Further, we recommend the Department maintain an accurate, contemporaneous listing of the interagency agreements it has established.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department will work with the corresponding agency to ensure agreements are signed on a timely basis. We will monitor the applicable agreements to ensure terms are followed. The Department now keeps an updated list of all Interagency and Intergovernmental agreements. All agreements are also being signed prior to execution and the Grant staff is in the process of making sure all offices are aware of the pre and post Grant procedures.

Regarding the requirements of the IDOT-ICC (Illinois Commerce Commission) Interagency Agreement that the Department obtain sufficient supporting documentation for the payment/reimbursement of invoices in Grade Crossing Protection Fund (GCPF) projects; the Central Bureau of Local Roads and Streets (CBLRS) has developed Standard Operating Procedures (SOP) to ensure proper GCPF invoice review and payment processing. The Bureau of Local Roads and Streets is also pursuing additional staffing with accounting and/or auditing experience to better handle this work and properly segregate duties.

Regarding the requirements of the IDOT-ICC Interagency Agreement that the Department conduct audits of GCPF projects; in early May 2014 the Department began conducting audits of the GCPF.

2014-007. FINDING (Weaknesses in contract administration)

The Illinois Department of Transportation (Department) failed to ensure proper controls were established in the administration of its contracts.

During our testing of contracts and legal expenditures, we noted the following weaknesses:

- The Department permitted vendors to proceed on a construction project in 1 of 10 (10%) contracts tested totaling \$25,838,559 and with legal services in 11 of 16 (68%) contracts tested totaling \$1,235,000 prior to the contract being executed.
- The Department was not able to provide evidence the vendor performed as required under the terms of the contract for 1 of 25 (4%) contracts tested totaling \$660,464 for rest area janitorial services.
- The Department did not publish the award notice on the Illinois Procurement Bulletin for 1 of 25 (4%) contracts tested totaling \$580,440 for rest area maintenance as required by Illinois Procurement Code (Code) (30 ILCS 500/20-155(b)).

Section 20-80(d) of the Code requires that no voucher shall be submitted to the Comptroller for a warrant to be drawn for the payment of money from the State treasury or from other funds held by the State Treasurer on account of any contract unless the contract is reduced to writing before the services are performed and filed with the Comptroller. The State Records Act (5 ILCS 160/8) states the head of each agency shall preserve records containing adequate and proper documentation of the agency designed to protect the legal and financial rights of the State and of persons directly affected by the agency's actions. Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that agencies establish internal fiscal and administrative controls to provide assurance that resources, obligations and costs are in compliance with applicable laws, rules and agreements. Good internal controls require the signature of all parties on a contract prior to its execution.

The Department stated it made every attempt to ensure a contract was properly executed prior to allowing the vendor to proceed. However, the Department stated there are situations, such as needing legal services, in which the services are needed before it is possible to obtain all required signatures. Further, the other issues noted were due to employee oversight.

Failure to properly administer contractual agreements to ensure compliance with all applicable State laws could potentially compromise public accountability and oversight and results in statutory noncompliance. (Finding Code No. 2014-007, 12-8)

RECOMMENDATION

We recommend the Department implement the necessary controls to adequately administer its contractual agreements and ensure compliance with applicable State laws.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department will work to ensure that all contracts are fully executed prior to allowing vendors to commence work. In addition, we will remind affected business areas, including all rest area contract managers, of contract requirements including performance monitoring and document retention. The Department has also reminded appropriate staff that all State Use award notices are to be published to the procurement bulletin.

2014-008. FINDING (Failure to timely perform bridge inspections)

The Illinois Department of Transportation (Department) did not timely perform inspections of bridges.

The National Bridge Inspection Standards (NBIS), laid out in Federal Regulations (23 CFR 650 Subpart C), are the Federal regulations establishing requirements for bridge inspections. NBIS requires that all bridges more than 20 feet in length located on public roads are inspected in accordance with the federal standards.

The Department is responsible for ensuring that all highway bridges on public roads in the State are inspected. We obtained a download of bridge inspections of bridges more than 20 feet in length as of May 1, 2014. The inspection data included a total of 26,585 bridges, 26,380 of which are open to the public.

The inspection data provided by the Department included bridges that are maintained by Federal agencies. According to a Department official, in June 2014 the Federal Highway Administration (FHWA) requested that the Department remove all federal bridges from their inventory because Federal bridges are reported directly to the FHWA by their respective agencies. Therefore those bridges are no longer a part of the Department bridge inventory. For the purposes of our examination, federal bridges were removed from the analysis, resulting in a total of 26,365 open bridges (7,698 State, 18,667 local governments). Of these open bridges, 7,698 are State bridges and the responsibility of the Department to maintain. The remaining 18,667 are the responsibility of local or other agencies.

Federal Regulation (23 CFR 650.315(b)) allows a period of time after an inspection is conducted for entry into the Illinois Structure Information System (ISIS). Federal Regulation requires inspection data be entered within 90 days of the date of the inspection for State or Federal agency bridges and within 180 days of the date of inspection for all other bridges. According to the Department's Structural Services Manual, the 90 and 180 day rules only apply to entry of the inspection data and shall not be used to extend the inspection intervals.

The Department conducts various types of bridge inspections. We examined the timeliness of routine, special, underwater, and fracture critical member inspections.

Inspection timeliness

Routine inspections

A routine inspection is a regularly scheduled inspection consisting of observation and/or measurements needed to determine the physical and functional condition of the bridge, to identify any changes from initial or previously recorded conditions, and to ensure that the structure continues to satisfy present service requirements.

Using the intervals established by the Department and allowing for the data entry period, according to the Department's ISIS data, as of May 1, 2014, 46 local bridges were overdue for a routine inspection. One local bridge was due for inspection in 2003, but never received an inspection (more than 10.5 years overdue) and was rated as structurally deficient. The remainder of local bridge overdue inspections ranged from 2 months to 2.5

years overdue. While all State bridges appeared to be timely inspected, we did note, as of May 1, 2014, that inspection data for 25 bridges was not entered into ISIS within timeframes required by Federal Regulations.

Special inspections

A special inspection is performed to verify that deficiencies do not exist and to monitor a specific structural feature, deficiency or condition that must be monitored more often than inspection intervals for other inspection types require. Special inspections may be prompted by structural damage or deterioration, conditions affecting the stability of the structure, or for other reasons. Some examples of conditions that might warrant a special inspection are damage/deterioration to main load-carrying members, settlement/movement of substructure units or adjacent embankment, and structural details with histories of poor performance. The Department's Structural Services Manual lists 19 different special inspection code types. Some bridges have more than one type of special inspection conducted.

Of the total 26,365 open bridges that the Department is required to inspect or cause to be inspected (i.e. locals), 1,073 were slated for a special inspection totaling 1,131 special inspections. Using the intervals established by the Department and allowing for the data entry period, according to the Department's ISIS data, as of May 1, 2014, 69 bridges were overdue for a special inspection. These 69 bridges required 71 total inspections. Two bridges required 2 separate inspections each. Of the 71 total inspections, 5 were of State bridges and 66 were of local bridges. One State bridge was less than 1 month overdue, 3 were about 6 months overdue and 1 was 5 years overdue and rated as structurally deficient. Sixteen of the 66 local bridge inspections were less than 3 months overdue; however, the remaining 50 inspections were overdue by more than 3 months with 18 inspections being 1 or more years overdue. Thirteen of these 18 inspections were of bridges rated as structurally deficient. According to the Department, some of the bridges have been repaired or replaced eliminating the need for the special inspection; however, the data we were provided showed these bridges as being delinquent for inspection.

Underwater

An underwater inspection is an inspection of the underwater portion of a bridge substructure and the surrounding channel that cannot be inspected visually at low water by wading or probing, generally requiring diving or other appropriate techniques. The Department's Structural Services Manual states that generally bridges in water deeper than four feet require underwater inspections.

Of the total 26,365 open bridges that the Department is required to inspect or cause to be inspected (i.e. locals), 484 were slated for an underwater inspection. Using the intervals established by the Department and allowing for the data entry period, according to the Department's ISIS data, as of May 1, 2014, 12 bridges were overdue for an underwater inspection, all of which were local. The bridges were between 1 month and 15 years overdue with 5 being approximately 2 years or less overdue and 7 being over 7 years overdue. Three of the 12 were rated as structurally deficient. According to the Department, the inspection responsibility for many of these bridges rested with an adjacent State. However, when the Department does not receive a report from the adjacent State with the inspection/maintenance responsibility, it is not known whether the inspection is delinquent or if a report was simply never sent.

Fracture Critical

A Fracture Critical inspection is a hands-on inspection of 1 fracture critical member or multiple member components that may include visual and other nondestructive evaluation. These inspections are performed on steel bridge tension members and tension components of members whose failure could be expected to result in the collapse of the bridge or a portion of the bridge.

Of the total 26,365 open bridges that the Department is required to inspect or cause to be inspected (i.e. locals), 411 were slated for a Fracture Critical inspection. We could not make a determination about the timeliness of 303 Fracture Critical inspections for 124 bridges. For these 303 inspections, the inspection date indicated that no Fracture Critical Inspections had been completed yet. The Department's bridge database did not capture a date to indicate when the bridge's fracture critical status was identified; therefore, we could not determine if the inspection should have already been conducted or if it was just recently identified. However, as of June 16, 2014 (prior to our inquiry on this matter), the Department began collecting this information for all new Fracture Critical inventory records added.

Using the intervals established by the Department and allowing for the data entry period, according to the Department's ISIS data, as of May 1, 2014, 14 bridges were overdue for inspection, consisting of 37 total components. All bridges with overdue Fracture Critical inspections were local bridges. Six of the 14 bridges were less than 2 months overdue. However, the remaining 8 ranged from 1 to 18 years overdue. Of these 8, 3 were designated as structurally deficient.

According to Department officials, there are a few factors that could explain the delinquencies that were found for the State structures. These delinquencies can sometimes be attributed to scheduling of personnel, the scheduling of inspection equipment (snoopers, man lifts, etc.), the weather, or construction/maintenance activities. As far as the delinquencies on the local structures are concerned, getting local structures inspected on time has been an issue for the Department going back decades. This is due to the fact that the Department relies on local agencies to inspect these structures. Department officials note that they have no control over these local agencies, but they do send each local agency all types (Routine, Fracture Critical, Underwater, Special) of delinquency reports on a quarterly basis to remind them of the structures that are due for inspection and ask them to get these inspections completed in a timely manner.

Bridge inspection intervals

According to the Department's Structural Services Manual, the basic interval established by the NBIS for routine inspections is 24 months. In addition, the NBIS recognizes that certain bridges should be inspected at lesser intervals, while some bridges may be inspected at an interval greater than 24 months. (Section 3.4.1) The Federal Highway Administration approved the Department's policy which explains the criteria a bridge must meet before being allowed to receive an inspection at an interval greater than 24 months. These criteria/conditions are listed in the Department's Structural Services Manual.

There were 10,869 bridges with a routine inspection interval of greater than 24 months. We found 127 bridges which violated 1 or more of these criteria and therefore should be inspected on a 24 month interval instead of the interval listed by the Department of 36 or

48 months. The majority of the bridges violated the bridge condition criteria by having a rating that was not high enough to allow for less frequent inspection. Ten of these 127 bridges are listed as the Department's maintenance responsibility.

Bridges with only one routine inspection

There were 478 bridges that listed only 1 routine inspection. A Department official stated that some new bridges would only have 1 routine inspection. However, an analysis comparing the inspection and the construction year showed that there were bridges that should have received more than 1 routine inspection.

We identified 58 bridges (14 State, 44 local) which were constructed at least 4 years ago (and going back as far as 1900) which show only 1 recent inspection, indicating there should be inspection data for the years in between. For example, a bridge constructed in 1998 should have had at least 4 routine inspections; however, the data provided by the Department shows only 1 inspection.

The Department's failure to comply with federal regulations and Department policy regarding bridge inspections could result in a public safety risk. (Finding Code No. 2014-008)

RECOMMENDATION

We recommend the Department ensure bridge inspections are conducted within allowable intervals established by Federal regulations and Department policy and ensure inspection data is timely entered into ISIS. The Department should also review the inspection intervals being applied to ensure they are in conformance with Department policy as approved by the Federal Highway Administration.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Bureau of Bridges and Structures continues to work with FHWA, Districts and Local Agencies to emphasize the importance of timely inspections. In addition, BB&S is stressing the importance of identifying valid reasons for delinquencies and the need to minimize occurrences.

Other efforts to reduce delinquencies and ensure compliance with all inspection policies have recently been implemented. These include centralization of inspection oversight with the Bureau of Bridges and Structures through the formation of the Bridge Management Unit, increased communication with local agencies on the importance of timely inspections, monthly notifications to local agencies of delinquencies and upcoming delinquencies, more frequent communication with all program managers and team leaders regarding inspection policy through the Bureau of Bridges and Structures subscription service, and ISIS database enhancement and Structural Services Manual policy updates.

2014-009. FINDING (Inadequate controls over employee overtime)

The Illinois Department of Transportation (Department) did not maintain controls to ensure employees' overtime hours were appropriately documented and reasonable.

According to Department records, the Department expended \$53,348,708 and \$31,581,332 on overtime during fiscal years 2014 and 2013, respectively.

| | Fiscal Year 2014 Overtime Paid | Fiscal Year 2013 Overtime Paid |
|----------------------|--------------------------------------|--------------------------------------|
| District 1 | \$ 21,899,763 | \$ 12,162,386 |
| District 2 | 4,923,639 | 2,938,369 |
| District 3 | 5,864,198 | 3,198,113 |
| District 4 | 3,976,501 | 2,417,049 |
| District 5 | 2,948,427 | 1,358,938 |
| District 6 | 3,681,413 | 2,318,085 |
| District 7 | 2,746,140 | 1,595,475 |
| District 8 | 3,099,750 | 2,063,455 |
| District 9 | 1,586,568 | 2,604,930 |
| Central Office/Other | 2,622,309 | 924,532 |
| Total | <u>\$ 53,348,708</u> | <u>\$ 31,581,332</u> |

We tested a sample of 15 employees who received between \$33,138 and \$57,953 in overtime pay during fiscal year 2014 and 2013 and reviewed 3 months (6 pay periods) of their sign out sheets, overtime cards, when applicable, and the timekeeping system (TKS) balances. We noted the following during our review:

- Ten out of 15 (67%) employees' overtime cards tested contained 50 instances where the overtime cards were signed by the supervisor in place of the employee attesting to the accuracy of the hours worked.
- Eight out of 15 (53%) employees tested accrued significant overtime hours in short periods of time, ranging from 16 to 20 consecutive hours.

We also tested 25 general overtime cards and noted 1 of 25 (4%) overtime cards reviewed had more overtime hours claimed than was actually worked according to the employee's start and stop times. The employee claimed 24 additional hours of overtime. As of our fieldwork, the Department had not recouped the excess hours paid to the employee.

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

In response to this finding during the previous engagement, the Department stated it would send a reminder memo to timekeepers addressing the importance of accurate data entry. The Department would review the need for potential revisions to the sign-in/sign-out sheets by adding fields to accommodate employees who work outside their normal work hours. This would include fields for work on Saturday and Sunday. Regarding the issues noted during the current engagement, the Department stated there continues to be a lack of

employees to fill the bridge tender positions. Instances existed when a bridge would be short staffed and an employee had to work 24 or more consecutive hours. Additionally, the Department stated the remaining issues were due to oversight or data entry errors.

Failure to implement adequate controls over employee overtime increases the risk the Department will pay for services not rendered by the employees or will pay overtime when it is not necessary. (Finding Code No. 2014-009, 12-9, 10-7, 09-5, 08-24, 07-18)

RECOMMENDATION

We recommend the Department implement controls to ensure employee overtime is accurately documented and amounts paid are proper. If errors are made in the payment of overtime to employees, we recommend the Department take the necessary steps to recoup those payments from the employee(s). In addition, we recommend the Department develop a long-term strategy to mitigate excessive overtime during short periods of time.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department has hired one Bridge Tender in FY13 and five Bridge Tenders in FY14; this additional staff will help reduce the need for overtime coverage of bridges. In addition, the Central Payroll Office assists districts and offices in the efforts to recover any overpayments. Overpayments are referred to the IDOT Claims Office for offset when necessary.

2014-010. FINDING (Inadequate controls over State property)

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

We physically examined 82 equipment items during our testing and noted the following:

- Six (7%) items tested, totaling \$18,114, were deemed obsolete. These items included 4 computers, a tractor, and a scanner and were no longer utilized by the Department.
- Five (6%) items tested, totaling \$5,583, were included on the Department's property control records but could not be physically located. These items included a computer, laptop, portable GPS system, bookcase, and chair.
- Four (5%) items tested, totaling \$13,361, were located during the inventory observation but could not be located on the property control listings. One of the items, a printer, totaling \$10,900, was never added to the Department's property control records when purchased in 2008. The other 3 items, a typewriter, a toolbox with tools, and a work surface, collectively totaling \$2,461, were considered lost and marked as inactive in the Department's inventory system.

In addition, other property testing rendered the following exceptions:

- A truck with an inventory cost of \$19,830 was transferred to the Department of Central Management Services in 2008, but not removed from the Department's inventory records until September 2012.
- Three vehicles and attachments with inventory cost of \$79,837 were sold to local units of government for \$6,200 during an auction in September 2013. The items were not removed from the Department's inventory records until they were discovered by the auditors during fieldwork.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.600 and 620) requires that State-owned equipment that is no longer needed be designated as transferrable and shall be reported to the Property Control Division of the Department of Central Management Services (DCMS). The State Property Control Act (Act) (30 ILCS 605/4) requires the Department to be accountable for the supervision, control and inventory of all property under its jurisdiction and control. In addition, the Act (30 ILCS 605/6.02) requires each responsible officer to maintain a permanent record of all items of property under his or her jurisdiction and control.

In response to this finding in the prior year, the Department stated it had recently implemented several re-engineered processes, effective March 15, 2013, specifically designed to ensure proper accountability of all newly acquired equipment and to improve and strengthen property control measures over all Department owned assets.

Related to the exceptions noted during the current engagement, the Department stated the noted issues were primarily due to the previous lack of a comprehensive reconciliation process and poor internal communication.

The failure to exercise adequate control over equipment increases the likelihood of inaccurate inventory records and the potential for fraud and possible loss or theft of State property. (Finding Code No. 2014-010, 12-11, 10-13, 09-14, 08-13, 07-16)

RECOMMENDATION

We recommend the Department implement procedures to strengthen controls over property and equipment and ensure accurate recordkeeping and accountability for all State assets.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department has enacted corrective measures addressing all the specific items identified in the audit. We are also implementing several initiatives designed to strengthen controls and ensure accurate record keeping and accountability per the audit recommendation.

The Department is conducting a Department-wide “Special IT Inventory” within the next month, designed to identify and remove obsolete IT equipment from our system and we also plan to begin visiting all district locations to conduct property control training and perform equipment spot audits early this spring. Additionally, we will continue to work with our partners at Central Management Services in an effort to improve communications involving vehicles/equipment sold at auction to local units of government.

2014-011. FINDING (Inadequate controls over computer equipment)

The Illinois Department of Transportation (Department) was unable to locate computer equipment.

We reviewed the Department's Annual Certification of Inventory Reports (Certification) submitted to the Department of Central Management Services (DCMS) on August 31, 2013 and 2012, which represented the reports required to be submitted during the engagement period, and noted a number of missing computers and related equipment. Through submission of the Certification dated August 31, 2013, the Department stated it was unable to locate 152 computers and/or computer related items totaling \$275,050. Through submission of the Certification dated August 31, 2012, the Department indicated it was unable to locate 629 computers and/or computer related items totaling \$1,428,319.

Upon further inquiry with Department personnel, we noted the missing computer equipment reported above consisted of the following:

| | Missing Per August 31, 2013 <u>Report</u> | Missing Per August 31, 2012 <u>Report</u> |
|----------------------|---|---|
| Desktop computers | 93 | 457 |
| Laptop computers | 56 | 134 |
| External hard drives | 2 | 5 |
| Servers | 1 | 18 |
| Handheld devices | - | 14 |
| Printers | - | 1 |
| Total | <u>152</u> | <u>629</u> |

Although the Department has established procedures regarding the proper storage of electronic data, a possibility exists that confidential or personal information could reside on these computers. The Department had not protected all of its laptop computers with encryption software because some were purchased and deployed prior to DCMS assuming this responsibility, thus increasing the risk that confidential or personal information would be exposed.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Department be accountable for the supervision, control and inventory of all items under its jurisdiction and control. In addition, the Department had the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

The Department stated the exceptions noted could be attributable to a consolidation in which hardware, software, and people were transferred to DCMS and may not have been properly documented or the inventory may not have been removed from the inventory listings when being sent for data wiping.

Failure to follow up on missing computer equipment results in a lack of control over State property and the risks associated with the potential exposure of confidential information. (Finding Code No. 2014-011)

RECOMMENDATION

We recommend the Department perform a detailed assessment to determine if any of the missing computers and equipment contained confidential information. We also recommend the Department modify its current practices to document the movement of computers within the Department and which computers contain encrypted software. Finally, we recommend the Department implement safeguards to prevent the theft and loss of computer equipment, including the encryption of computers susceptible to being stolen or damaged.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department will continue to educate department users regarding the proper handling of personal or confidential data. All computers (desktop and laptop) in use at IDOT are acquired from DCMS and during the current audit period, DCMS began installing BitLocker encryption software on all laptops. The Department will continue to work closely with DCMS on the proper practices to be followed when moving or surplusizing IT equipment.

2014-012. FINDING (Failure to maintain control over wireless communication devices)

The Illinois Department of Transportation (Department) did not provide evidence of the alignment of wireless communication devices with employee job duties, did not maintain an accurate listing of employees who had wireless communication devices, and failed to cancel such devices in a timely manner during the engagement period.

Our testing of the Department's wireless communication devices included cellular phone and accessory issuances and the cancelation of cellular phones and wireless cards. During testing of 40 cellular phone and accessory issuances, we noted the issuances for 30 (75%) new/replacement cellular phones did not include justification for the employee's need for the device based upon job duties. The Wireless Communication Device Policy published by the State of Illinois, Department of Central Management Services (DCMS), states agencies are responsible for documenting an employee's need for a wireless communication device.

During testing of 25 cellular phones and wireless cards disabled or reassigned during the engagement period, we noted the following:

- One (4%) wireless card and 3 (12%) cellular phones were not timely disabled or reassigned. The devices were disabled between 21 and 442 days late, which was defined within our testing to be on or before 60 days after the employee was separated or reassigned and the new duties not requiring the use of the wireless card or cellular phone.
- One of 25 (4%) cellular phones selected for testing from the listing of assigned cellular phones and wireless cards provided by the Department for fiscal years 2014 and 2013 included an employee on the listing who did not have a cellular phone at any point in time during those two fiscal years.

The DCMS Wireless Communication Device Policy states when an employee no longer has a need for a wireless communication device, whether due to separation from State service, change in duties or position, lack of use or for any other reason as determined by the Agency or in consultation with DCMS, the employee shall return that wireless communication device. In addition, good business practices dictate timeliness on the recording of the devices. 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 funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

The Department stated that a lag in processing and lack of timely internal communication resulted in the failure to disable/reassign telecommunication devices. Further, the majority of the issues noted were for replacements, and the Department stated it was not aware of the requirement to include justification.

Failure to document the justification of the assignment of wireless communication devices risks improperly assigning Department resources to employees whose job responsibilities do not require such use. Failure to maintain up-to-date inventories of wireless communication devices, as well as not timely canceling them upon employee separation, risks Department resources as it impairs the Department's ability to have a complete record of active and assigned devices. (Finding Code No. 2014-012)

RECOMMENDATION

We recommend the Department comply with the DCMS Wireless Communication Device Policy and document the employee need for the use of wireless communication devices and maintain an up-to-date inventory of all telecommunication devices. The inventory should document the assignments and timely cancelations.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department currently has an inventory system to track all telecommunication devices; however staff responsible for maintaining the telecom inventory records is not consistently posting updates to the inventory tracking system. IDOT will work to notify and educate telecom coordinators on the proper recording of inventory changes.

2014-013. FINDING (Inadequate controls over the administration of State vehicles)

The Illinois Department of Transportation (Department) did not have adequate controls concerning the compliance with minimum gas mileage standards, the proper completion of motor vehicle trip tickets, over the maintenance of State vehicles, properly approving charge tickets, reporting of vehicle accidents to the Department of Central Management Services (DCMS), reporting the value of the “personal use” of State vehicles, ensuring all employees assigned a State-owned vehicle were duly licensed and insured, and properly reporting personally assigned vehicles to DCMS.

We noted the following:

- Nine of 25 (36%) motor vehicle trip tickets tested did not contain an employee signature acknowledging the receipt and return of the selected motor vehicle to the motor pool. Three of 25 (12%) vouchers related to the motor vehicle trip tickets tested failed to provide a supervisor’s signature showing approval on the motor vehicle trip ticket. 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 funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.
- Thirty-nine of 60 (65%) vehicles tested did not have routine oil changes performed on a timely basis. Of these 39, 27 were passenger vehicles with oil changes tracked by mileage. These vehicles were driven 123 to 10,761 miles after an oil change was required. Five of the 39 were trucks with oil changes tracked by hours. These vehicles were driven 23 to 422 hours after an oil change was required. The Department could not provide supporting documentation regarding routine maintenance for 7 (12%) vehicles also included in the 39 total exceptions.

We also noted the Department failed to accurately record beginning and/or ending mileage/hours for 10 (17%) tested vehicles by reporting one of the following situations for the 10 vehicles:

- The ending mileage/hours at the end of the fiscal year was less than the mileage/hours recorded at the last oil change during the fiscal year for 7 vehicles.
- The beginning mileage/hours at the beginning of the fiscal year was more than the mileage/hours recorded at the first oil change during the fiscal year for 3 vehicles.

We based the criteria for an oil change on schedules provided by DCMS as well as Department internal vehicle policies. The Illinois Administrative Code (44 Ill. Adm. Code 5040.410) requires Agencies to have vehicles inspected by DCMS or an authorized vendor at least once per year or as required by law and shall maintain vehicles in accordance with schedules provided by DCMS or with other schedules acceptable to DCMS that provide for proper care and maintenance of special use vehicles. Failure to adequately maintain vehicles

can cost the State significant amounts in future years through additional repair bills and shortened useful lives for vehicles.

- Forty-seven of 60 (78%) vehicles tested did not have a proper signature on the charge tickets provided for the vehicle. The Department’s Vehicle Repair and Service Manual Part II (E) requires an operator’s signature on all charge tickets. This would ensure all charges are properly approved.
- During testing of 40 reported accidents involving State-owned vehicles, we noted the following exceptions:

| Exception Noted on Tested Accident | Quantity | Days Late |
|---|-----------------|------------------|
| Accident not reported to DCMS on Form SR-1 on a timely basis | 14 | 1 to 246 |
| Form SR-1 not signed in a timely manner | 2 | 2 to 3 |
| Form SR-1 did not have a dated signature; thus we could not verify form was completed within 3 days as required | 4 | N/A |
| Accident occurred and no Form SR-1 was filed as required | 5 | N/A |
| Total | 25 | |

In addition, the Department requires incident reports describing accidents to accompany Form SR-1s. Ten (25%) incident reports (OCC2039) describing the accidents were not signed within 1 calendar day of the accident; rather, they were signed from 3 to 162 days late. Three (8%) accidents did not have a Department-required incident report completed.

The Illinois Administrative Code (44 Ill. Adm. Code 5040.520) requires the Form SR-1 to be completed as soon as possible and submitted to the office of the current insurance carrier. In no case is this report to be completed later than 3 days following an accident. The DCMS policy manual states, “All accidents must be reported to the Division of Risk Management within 7 days to ensure coverage under the state auto liability plan.” The Illinois Department of Transportation Personnel Policies Manual requires that “a copy of the [incident] report should be forwarded to the Office of Chief Counsel, Bureau of Claims, within 24 hours of the occurrence of the mishap.” This incident report is referring to the OCC2039.

- During our testing of 25 employees assigned a State vehicle, we noted 24 (96%) instances where the Department had incorrectly calculated employee fringe benefits. The Department did not record a total of \$313.50 of fringe benefits on the tested employees’ W-2s. The Department stated they would not issue corrected W-2s as it would have to review every employee for calculation errors. The Department stated it believes the errors in total would be immaterial. IRS Employer’s Tax Guide to Fringe Benefits (Publication 15-B) states that any commute that an individual makes with an assigned vehicle is considered a fringe benefit and is to be valued at \$1.50 per one-way commute, or \$3 per day. Fringe benefits are to be included in the employee’s payroll.

- Ten of 25 (40%) employees tested that were assigned a State-owned vehicle failed to submit the annual liability and licensure certification. The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires employees assigned a specific State-owned vehicle on an ongoing basis to provide annual certification to the Chief Executive Officer affirming the employee is duly licensed to drive the assigned vehicle and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business. The certification shall be provided during the period July 1 through July 31 of each calendar year or within 30 days of any new assignment of a vehicle, whichever is later.
- Personally assigned vehicles were not accurately recorded on the annual report submitted to DCMS for 7 of 25 (28%) tested. The Illinois Administrative Code (44 Ill. Adm. Code 5040.340) states agencies will be required 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, and the employee's headquarters and residence. In addition, the Department could not provide us with the total mileage and related commuting mileage for its fiscal year 2014 personally assigned vehicle fleet. 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 funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

In response to this finding from the previous engagement, the Department stated it would conference with its Vehicle Coordinators to address problems related to vehicle maintenance, approval of charge tickets, accident reporting and all assigned vehicle related issues. The Department stated it would also work to clarify the definition of "commuting" and ensure it is relayed to the employees. In addition, the Department stated it would continue to take the necessary steps to ensure employees completely filled out the SR-1 form within 3 days and submitted the form to the Department of Risk Management within 7 days. A specific plan of monitoring, review and instructions for the claim reporting process was being developed.

Related to the exceptions noted during the current engagement period, the Department stated the majority of the identified issues were due to employee oversight and lack of understanding of the requirements. The Department sent out reminders regarding insurance certifications, but timely submission continues to be a problem.

Failure to adequately maintain State vehicles and to maintain vehicles related records could result in unauthorized usage and expenditures and results in noncompliance with State and Department vehicle requirements. The failure to timely report vehicle accidents to DCMS and the failure to ensure all employees assigned a State vehicle are duly licensed and increase the State's potential liability and risk of loss. (Finding Code No. 2014-013, 12-12, 10-11, 09-8, 08-8, 07-12)

RECOMMENDATION

We recommend the Department develop and implement procedures which create stronger controls over its vehicles. We recommend the procedures encompass the responsibilities incumbent upon employees at both the District and Central Office levels if they utilize Department vehicles and address compliance, recordkeeping, maintenance, and accountability.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department has implemented the electronic Vehicle Trip Ticket (VTT) system to correct many of the issues cited. As for the routine maintenance and oil changes, the new MMIS will allow us flexibility in data entry that will correct many of these issues, in addition a teleconference has been scheduled with the appropriate business areas that will include discussions regarding the importance of following the proper maintenance schedule for the IDOT fleet, approving all repair charges to our vehicles, timeliness in filing accident reports and ensuring that each IAV driver is properly licensed and insured. The Department has also recently changed the process for reporting commutes. This will be discussed at the teleconference as well.

As to the late auto liability reporting to CMS, the Department has been extremely aggressive in monitoring compliance; utilization of tool box safety topics on accident reporting requirements; formal presentations on accident reporting; and developing, printing and placement of "VEHICLE ACCIDENT/INCIDENT REPORTING" posters at each work location. These efforts will continue.

2014-014. FINDING (Inadequate controls to prevent inappropriate payments to vendors)

The Illinois Department of Transportation (Department) did not have adequate controls to prevent inappropriate payments to vendors. During testing, we noted 25 instances where the Department issued \$44,019 in duplicate payments to vendors during the engagement period. In addition, the Department could not provide documentation to support vendor refunds for a portion of our selected sample.

We obtained a report of potential duplicate vouchers using auditing software and noted 13 of 25 (52%) payments totaling \$25,157 were issued twice and 1 of 25 (4%) payments totaling \$36 was issued 3 times by the Department. We also noted 11 of 40 (28%) refunds totaling \$18,826 were the result of duplicate or erroneous payments. We were unable to test 5 of 40 (13%) refunds totaling \$446,190 because the Department could not provide us with the associated documentation. As a result, we could not determine whether the refunds were deposited timely or for the correct amount.

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

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. In addition, good internal controls require someone other than the individual entering a voucher to verify the propriety of employee overrides of the duplicate payment warning. The State Records Act (5 ILCS 160/8) states the head of each agency shall preserve records containing adequate and proper documentation of the agency designed to protect the legal and financial rights of the State and of persons directly affected by the agency's actions.

In response to this finding from the previous engagement period, the Department stated it was reviewing current and potential new controls within its accounting system to address the duplicate payment issue. The Department planned to communicate to all of its accounting system users to remind them of the importance of reviewing the warning given for duplicate payments prior to approving until a new process/control could be identified.

Related to the exceptions noted during the current engagement, the Department stated a warning had been added to the accounting system. However, the users continued to override the warning without sufficient review.

Failure to identify duplicate payments and employee overrides of duplicate payments results in inappropriate payments to vendors. (Finding Code No. 2014-014, 12-15, 10-12, 09-13, 08-12, 07-5)

RECOMMENDATION

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

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

During FY15, additional corrective measures were put in place to pinpoint more accurately duplicate payments in FOA. A report is created once a month indicating duplicate warning user overrides. Business Services will send to the supervisors for review and corrective action, as necessary.

2014-015. FINDING (Weaknesses related to the deposit, support, and approval of receipts)

The Illinois Department of Transportation (Department) did not timely deposit, maintain adequate documentation, or have adequate controls over the approval of receipt remittance statements.

During our testing of a sample of 40 receipts we noted:

- Six of 40 (15%) receipts tested totaling \$154,447 were deposited from 1 to 16 days late.
- The Department did not complete and forward the Receipt Deposit Transmittal (C-64 form) to the State Comptroller in a timely manner for 17 of 40 (43%) receipts tested. The C-64 form was completed by the Department between 12 to 60 days late, which was measured by us as 10 business days after receipt of all pertinent information.
- The Department failed to provide adequate documentation for 4 of 40 (10%) receipts tested to adequately support the amount that was received or what type of receipt was provided.

We also noted the Department does not have procedures in place to limit the signature authority on remittance statements to authorized employees only. Currently, any Department employee is able to sign the remittance statement. The remittance statements detail the date of the check, check number, payee name, and amount for each check that is to be deposited. The remittance statements are completed by the districts and forwarded to the Bureau of Business Services (BoBS). BoBS utilizes the remittance statements during the check depositing process and as a means to ensure all checks provided by the districts are deposited.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) generally requires each State agency to deposit into the State Treasury individual receipts exceeding \$10,000 on the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts valued between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the first or fifteenth day of the month after receipt. The Department was granted a deposit extension of 10 or 5 days for 11 receipt account codes for fiscal year 2014 and fiscal year 2013.

The State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management, which shall include effective controls over maintenance of records. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system of internal fiscal and administrative controls, which shall provide assurance that revenues are properly recorded and accounted for to maintain accountability over the State's resources. The State Accounting Management System (SAMS) (Procedure 02.50.10) outlines internal controls in government and states agencies must maintain independent evidence that authorizations are issued by persons acting within the scope of their authority and that transactions and events conform with the terms of the authorizations.

In response to this finding during the previous engagement, the Department stated it was in the process of developing a uniform revenue and receivables software program which will streamline and maintain recordkeeping. In addition, the Department had implemented a centralized check scanning system where all checks are scanned and archived. We noted this centralized check scanning system was implemented mid-way through the engagement period.

Related to the exceptions pertaining to the current engagement period the Department stated receipts of payments are made in several areas throughout the Department. These areas each have their own receipt system to record information in before submittal to the Department's Bureau of Business Services. These multiple areas create delays and loss of information.

Untimely deposit of funds collected reduces the amount available to pay current costs. Failure to maintain proper documentation of the date received and approvals could result in delays in depositing funds and deposit errors. Not limiting the signature authority on remittance statements to authorized employees weakens controls within the Department's receipt process. (Finding Code No. 2014-015, 12-17, 10-17, 09-15, 08-15, 07-17)

RECOMMENDATION

We recommend the Department comply with the Act by making timely deposits into the State Treasury and documenting the receipt date and other details of the receipt. Further, we recommend the Department ensure receipt transactions are properly approved and have adequate documentation to substantiate the amounts received. Finally, we recommend the Department define and enforce signature authority authorizations in the processing of remittance statements.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department implemented a centralized check scanning system and revised record storage system during the audit period. All instances of missing documentation were after these changes. The Department will enforce any required signature authorizations for receipt forms.

In addition, the Department is in the process of developing a uniform revenue and receivables software program. This program will improve communications and reduce time delays between several different areas with shared responsibilities in the receipt process.

2014-016. FINDING (Inadequate controls over accounts receivable)

The Illinois Department of Transportation (Department) did not have adequate controls over the recording of accounts receivable and their collectability in its accounting records. We also noted weaknesses in the reporting of accounts receivable to the Illinois Office of the Comptroller (Comptroller).

Our testing of the Department's accounts receivable noted the following weaknesses:

- The Department improperly included 6 of 40 (15%) tested invoices totaling \$23,364 on the accounts receivable listing as of June 30, 2014. Specifically:
 - Two (5%) accounts were certified as uncollectible by the Attorney General in June 2014.
 - One (2%) account was for June 2013 rent for which the lease had terminated in May 2013.
 - Three (8%) accounts received full payments on June 30, 2014, January 25, 2013, and November 9, 2012.

In addition, we noted 1 (2%) account totaling \$990,000 was not properly aged. The receivable was detailed as being overdue by 91 to 180 days. However, the receivable was not due until October 2015, which made the receivable in current standing as of June 30, 2014.

- The Department did not refer 20 of 40 (50%) accounts receivables tested totaling \$964,107 to the Comptroller's Offset System as required. The receivables were 151 days to 7 years late as of June 30, 2014.
- Sixteen of 40 (40%) accounts receivables tested totaling \$1,052,643 were not referred to the Department's Bureau of Claims as required. Three accounts were 77 to 138 days late before they were referred to the Department's Bureau of Claims. Thirteen accounts were 151 through 2,756 days late and had not been referred as of June 30, 2014. Further, the Department failed to provide documentation for 4 of 40 (10%) accounts to allow us to determine if the receivables were referred timely as of June 30, 2014.
- The Department failed to send demand notices for 19 of 40 (48%) accounts receivables tested totaling \$519,736 and failed to timely send demand notices for 14 of 40 (35%) accounts receivables tested totaling \$830,826. The demand notices were sent from 5 to 267 days late. Further, the Department failed to provide documentation for 1 of 40 (2%) accounts receivables to allow us to determine if the demand notices were sent timely.
- In a separate sample of 40 accounts receivable at June 30, 2014, we noted collection attempts were not made for 20 (50%) totaling \$48,230, and the Department did not document that the accounts receivable were timely reviewed to determine if they should be referred to the Attorney General to be certified as uncollectible and removed from the accounts receivable system. Another (3%) of

these accounts, totaling \$28,943, was collected by the Comptroller's Offset System and the Department received payment on June 25, 2014, but erroneously recorded it as an accounts receivable at June 30, 2014.

- The Department also had weaknesses in reporting accounts receivable to the Comptroller's Office. When testing the 4th quarter accounts receivable reports (Form C-97 Quarterly Summary of Accounts Receivable – Accounts Receivable Activity) for the Federal/State/Local Airport Fund (Fund 0095), we noted the Department failed to accurately report the amount of collections received within 180 days. The Department reported that \$1,098,000 was collected during the 4th quarter of fiscal year 2014, while supporting documentation examined showed only \$952,000 had been collected. The difference was \$146,000. We also noted that the total amounts of past due accounts over 180 days amounts did not agree between the Aging of Total Gross Receivables (Form C-98) and External Collections Activity for Accounts Over 180 Days Past Due (Form C-99) reports for FY14. The Department reported \$7,976,000 on the C-98 and \$7,806,000 on the C-99. This amounts to a difference of \$170,000.
- Seven of 9 (78%) Department districts did not have an adequate method of tracking and monitoring complaints related to billings. The Department collects various fees including overweight fees, sign permits, diesel emissions, and certificates of safety.

The 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 revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. The Uncollected State Claims Act (30 ILCS 205/2) states that after an agency has undertaken all reasonable and appropriate procedures to effectuate collection, the agency shall request the Attorney General to certify the claim or account receivable if \$1,000 or more to be uncollectible. When the Attorney General has determined the accounts receivable uncollectible, the agency should write-off the uncollectible receivable. The Department's Revenue Accounting Procedures (RAP) Manual, Chapter 4(3)(C) maintains that it is the responsibility of each District and Central Bureau to develop and implement their own collection policies and procedures. The RAP manual also provides the example of sending 3 demand letters at 30 day intervals.

The Statewide Accounting Management System (SAMS) (Procedures 26.30.10 through 26.30.50) requires the Department to file quarterly accounts receivable reports with the Comptroller's Office. These reports consist of agency reports to the Comptroller summarizing receivable activity, aging of receivables and estimating of uncollectible and collections activity on a quarterly basis. SAMS (Procedure 26.30.20) specifically addresses Form C-97. In addition, SAMS (Procedure 26.40.10) requires each agency to individually pursue all reasonable and appropriate procedures available to the agency to effectuate collection of past-due accounts. SAMS (Procedure 26.40.20) further requires agencies to place all debts over \$250 and more than 90 days past-due in the Comptroller's Offset System.

The State Records Act (5 ILCS 160/8) states the head of each agency shall preserve records containing adequate and proper documentation of the agency designed to protect the legal and financial rights of the State and of persons directly affected by the agency's actions.

In response to this finding from the previous engagement, the Department stated it was in the process of developing a uniform revenue and receivables software program and had hired additional staff which would help coordinate communication between many different areas recording receivables in several different computer systems. Related to the exceptions noted in the current engagement, the Department stated the errors were due to the many revenue and receivable systems maintained throughout the Department.

Failure to follow-up on accounts receivable in a timely manner may result in the delay or loss of revenue to the State. Failure to accurately record accounts receivables and uncollectible accounts leads to incorrect financial records and noncompliance with SAMS and State statute. (Finding Code No. 2014-016, 12-16, 10-19, 09-16, 08-16)

RECOMMENDATION

We recommend the Department develop and implement procedures to accurately record accounts receivable and uncollectible accounts in its accounting records and report the information to the Comptroller's Office. Further, we recommend the Department refer overdue accounts receivable to the Illinois Attorney General. In addition, we recommend the Department establish and implement procedures for the tracking and monitoring of complaints related to billings in all districts.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department is in the process of developing a uniform revenue and receivables software program. This program will improve communications between several different areas with shared responsibilities in the receivable process.

2014-017. FINDING (Noncompliance with reporting requirements)

The Illinois Department of Transportation (Department) did not adhere with various reporting requirements established by State law.

During our testing we noted the following:

- The Civil Administration Code of Illinois (Department of Transportation Law) (20 ILCS 2705/2705-610(n)) requires the Department by January 1, 2014 and January 1 of each succeeding year, to report to the Governor and General Assembly on the utilization and status of the revolving loan program. We noted the Department failed to timely submit a report to the Governor and General Assembly detailing the utilization and status of the revolving loan program. The Department submitted the report on May 23, 2014, which was 139 days late, after the auditors requested a copy of the report on May 20, 2014.
- The Civil Administration Code of Illinois (Department of Transportation Law) (20 ILCS 2705/2705-605) requires the Department to develop and publish a policy for the notification of members of the public prior to the commencement of construction projects which impact their communities and further states the policy shall be completed and published on the Department's Internet website by January 1, 2013. The policy was completed on March 5, 2013 (63 days late), and published on the website on March 11, 2013 (69 days late).
- The Public Private Agreements for the Illiana Expressway Act (Act) (605 ILCS 130/60d) requires at least 30 days prior to the beginning of the Department's fiscal year the Department to prepare an annual written progress report on the Illiana Expressway project. The Act further states the report shall be delivered to the Procurement Policy Board and each county, municipality, and metropolitan planning organization whose territory includes or lies within 5 miles from a proposed or existing Illiana Expressway project site. We noted the reports due on May 31, 2013 and 2014, respectively, as required by the Act, were submitted on June 5, 2013 and July 1, 2014 to the General Assembly. We also noted the reports were not submitted to the required audience as outlined in the Act. The reports were submitted to the General Assembly, not listed within the Act, and were submitted 5 and 31 days after the respective annual deadlines.
- The Department of Transportation Law (20 ILCS 2705/200) requires the Department to publish and deliver to the Governor and General Assembly by December 31, 2012 and every 5 years thereafter a Master Plan for highway, waterway, aeronautic, mass transportation, and railroad systems. The Master Plan shall identify priority subsystems or components of each system that are critical to the economic and general welfare of this State regardless of public jurisdictional responsibility or private ownership. The Department published the Master Plan for highway, waterway, aeronautic, mass transportation and railroad systems on February 21, 2013, 52 days late. In addition, the Department could not provide evidence that the Master Plan was formally delivered to the Governor and General Assembly.

The Department stated the statutory noncompliance noted above was due to lack of staff, misunderstanding of reporting deadlines, unanticipated delays, and employee oversight.

Failure to timely submit a statutory required report, policy or plan is noncompliance with a statutory mandate and lessens governmental oversight. (Finding Code No. 2014-017)

RECOMMENDATION

We recommend the Department implement a control structure which includes procedures to ensure compliance with statutory reporting requirements.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department will ensure that the appropriate business areas are aware of the reporting requirements, due dates and intended audience for mandatory reporting under State law. In addition, the Department will ensure there is adequate support to document the submittal of these mandatory reports. A SharePoint site has been developed to assist with these functions.

2014-018. FINDING (Failure to comply with the Identity Protection Act)

The Illinois Department of Transportation (Department) failed to implement the provisions of the Identity Protection Act (Act).

The Identity Protection Act (5 ILCS 179/37) required the Department to draft and approve an identity-protection policy by June 1, 2011. Per the Act, the policy must:

- Identify the Act.
- Require all employees identified as having access to social security numbers in the course of performing their duties to be trained to protect the confidentiality of social security numbers.
- Direct that only employees who are required to use or handle information or documents that contain social security numbers have access to such information or documents.
- Require that social security numbers requested from an individual be placed in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- Require that, when collecting a social security number or upon request by the individual, a statement of the purpose or purposes for which the agency is collecting and using the social security number be provided.

During follow up of this prior year finding, we noted the Department had not issued an identity-protection policy. In response to this finding from the previous engagement, the Department stated it had developed a draft policy and anticipated implementation by August 1, 2013. During the current engagement, Department management stated it expected to issue the policy by December 31, 2014. Department management stated they are continuing to finalize, approve, and implement the required policy. However, it has taken the Department longer than anticipated to draft the policy and implement the requirements of the Act.

Failure to implement provisions of the Act results in noncompliance with the Act, does not promote the security and control of social security numbers, and increases the likelihood of identity theft. (Finding Code No. 2014-018, 12-13)

RECOMMENDATION

We recommend the Department approve and implement an identify protection policy as required in the Identity Protection Act.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department has drafted Departmental Order 6-10, Records & Information Security, to address the requirements of the Identity Protection Act. The final draft is currently under review.

2014-019. FINDING (Inadequate monitoring of motor fuel tax expenditures)

The Illinois Department of Transportation (Department) failed to adequately monitor motor fuel tax expenditures.

During our testing of motor fuel tax expenditures, we noted the Department had not fully implemented a comprehensive monitoring process that considered all counties in the population to be monitored and had not documented the entire monitoring process.

The Department's Bureau of Local Roads and Streets (BLRS) had historically been assigned the oversight role for the Department's motor fuel tax (MFT) program. The BLRS audit guidelines were outlined in the Bureau of Local Roads and Streets Manual. The BLRS manual did not provide specific audit procedures or an identification of when a local government's expenditures should be audited. The manual instructed the auditor concerning the disposition of irregularities, but did not address the type of documentation required to be maintained as a record of the audit process. As a result, in the example of the motor fuel tax expenditures to counties, such expenditures were audited based upon the frequency of expenditures made by the counties out of the motor fuel tax funds received. BLRS utilized a risk based approach to determine the counties to audit. If no MFT funds were expended, BLRS would verify this by obtaining the counties' bank statement or other supporting documentation to verify that there were no expenditures.

During the engagement period, the Department began to transition the post-monitoring of the MFT program to the Office of Quality Control and Review (OQCR). The Department determined BLRS would still perform general oversight of MFT expenditures throughout the life of a project by attending lettings, on-site reviews, approvals of construction change orders, and material certifications of the MFT program for recipients. During our fieldwork, we were provided with a copy of the Motor Fuel Tax Audit Services Manual, written by OQCR, dated September 2014. The manual stated its purpose is to, "...set forth the uniform procedures for conducting Government Auditing Standards' compliant audits of statewide local public agencies' activities and records pertaining to the Motor Fuel Tax (MFT) program and related projects to determine if MFT funds were properly administered in compliance with all applicable laws, regulations, policies, procedures and administrative requirements." However, this manual was not in effect during our engagement period.

We selected 10 counties to test the oversight of motor fuel tax expenditures during the engagement period and during this transition period between BLRS and OQCR. For 5 of 10 (50%) counties in our sample, the Department did not perform an audit or provide evidence of monitoring procedures performed during fiscal year 2013 and 2014. The Department provided monitoring documentation for 3 of these counties but it was for monitoring procedures performed before fiscal year 2013, which was outside the scope of our testing.

The Illinois Highway Code (605 ILCS 5/5-702) states the payment of motor fuel tax money to any county for the purposes stated in Sections 5-701.1 through 5-701.11 of the Illinois Highway Code shall be made by the Department of Transportation as soon as may be after the allotment is made. However, if any county, after having been given reasonable notice by the Department, fails to expend motor fuel tax funds in a manner satisfactory to the Department or fails to have construction contracts approved by the Department or fails to maintain in a manner satisfactory to the Department highways heretofore or hereafter

constructed with motor fuel tax funds, no further payment of motor fuel tax funds shall be made to such county. 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 controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation.

Department management stated the noted issues were due to the transition of responsibility of the post-monitoring process from BLRS to OQCR, which took place during the engagement period.

Failure to monitor motor fuel tax expenditures can result in improper expenditures of State Funds and could result in noncompliance with State statute. (Finding Code No. 2014-019)

RECOMMENDATION

We recommend the Department complete regular audits of MFT funds as described in the OQCR Motor Fuel Tax Audit Services Manual. We recommend BLRS general oversight of MFT expenditures throughout the life of the project continue. Documentation of all BLRS and OQCR activities as they pertain to MFT funds should be maintained.

DEPARTMENT RESPONSE

The Department agrees with the recommendation.

The Department was in a state of transition between the Central Bureau of Local Roads and Streets and the Office of Quality Compliance and Review with regard to local public agency audit responsibilities during the fiscal year 2013 to 2014 timeframe. Since the transition to OQCR the post-monitoring of the MFT program is being done on an annual basis per the current OQCR Motor Fuel Tax Audit Services Manual. Audit activities are documented through the use of an audit program, work paper index, audit forms and audit templates. Audit files are maintained according to the appropriate retention schedule. The Bureau of Local Roads and Streets will endeavor to continue performing the general oversight of motor fuel tax expenditures by the local public agencies and update the BLRS Policy Manual as appropriate.

PRIOR FINDINGS NOT REPEATED

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

The previous audit noted the Department's year-end financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) to the Illinois Office of the Comptroller (Comptroller) contained numerous inaccuracies; specifically, the financial statements submitted to the auditors required several drafts which required corrections.

During the current audit, the overall financial reporting timeliness and accuracy of the Department improved. As a result, the prior finding is not repeated. (Finding Code No. 2013-001, 12-1, 11-1, 10-1, 09-1)

- B. **FINDING** (Avoidable use of emergency purchases)

During the prior engagement, the Department filed emergency purchase affidavits for contracts and purchases which should not have been an emergency.

During the current engagement, our sample testing indicated progress had been made in addressing the issues noted in the finding. The avoidable emergency purchases occurred in the first quarter of the engagement period. The Department appeared to have demonstrated improvement subsequent to the occurrence of those exceptions. This finding has been moved to the Department's Report of Immaterial Findings. (Finding Code No. 12-6)

- C. **FINDING** (Inadequate controls over travel)

During the prior engagement, the Department failed to maintain adequate controls over travel expenditures to ensure compliance with the Governor's Travel Control Board Travel Guide, the Illinois Administrative Code, and the Department's internal travel policies.

During the current engagement, our sample testing indicated significant progress had been made in addressing the issues noted in the finding; however, the Department still had not implemented adequate controls over travel expenditures. This finding has been moved to the Department's Report of Immaterial Findings. (Finding Code No. 12-10)

- D. **FINDING** (Weaknesses over recording and reporting accounts receivable)

During the prior engagement, the Department did not have adequate controls over the recording of accounts receivable and their collectability in its accounts receivable records. We also noted weaknesses in the reporting of accounts receivable to the Illinois Office of the Comptroller (Comptroller).

During the current engagement, we noted continued weaknesses concerning the Department's recording of accounts receivable and their collectability in its accounts receivable records and in reporting of accounts receivable to the Comptroller. This prior year finding and the current period weaknesses were combined with the repeated finding of 12-16 into Finding No. 2014-016. (Finding Code No. 12-14)

E. **FINDING** (Failure to file annual report in compliance with the Highway Code)

During the prior engagement, the Department failed to file an annual report with the Governor and the General Assembly regarding the progress and related costs of the installation of fiber-optic network conduit in compliance with the Highway Code (Code) (605 ILCS 5/9-131).

During the current engagement, our testing results indicated the Department submitted a timely annual report to the Governor and the General Assembly for fiscal year 2013 and 2014. (Finding Code No. 12-18, 10-22)

F. **FINDING** (Failure to comply with provisions of the Vehicle Code)

During the prior engagement, the Department failed to comply with certain provisions under the Vehicle Code. The Department failed to submit a required report detailing school bus accidents to the National Highway Safety Advisory Committee (Committee). The Committee is no longer in existence. During the current engagement, the Department did not submit this statutorily required report. Because a recipient no longer exists to receive the report, we did not consider this to be noncompliance on behalf of the Department.

During the prior engagement, the Department failed to publish and submit a report to the Governor and General Assembly detailing the damage done to public highways due to increased lengths, widths and weight loads. During the current engagement, the statute was repealed by Public Act 98-44 effective June 28, 2013, which made reporting no longer a requirement.

During the prior engagement, the Global Positioning System Technology and the Designated Truck Route System Task Force (Task Force) failed to have their meeting, submit their final report to the Governor and General Assembly, and conclude as a task force within a timely manner. During the current engagement, no requirements existed with which the Department to comply as the activities of the Task Force were to conclude as of January 31, 2011. (Finding Code No. 12-19, 10-23, 09-20)

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
STATUS OF MANAGEMENT AUDITS
For the Two Years Ended June 30, 2014

As part of the compliance examination of the Illinois Department of Transportation (Department), we followed up on the status of the following management audits initially performed by the Office of the Auditor General:

- Management audit of the Department's Aeronautics Operations (Released January 2007);
- Management audit of the State's Business Enterprise Program and the Department's certification of businesses as Disadvantaged Business Enterprise (DBE) program through the Illinois Uniformed Certification Program (ILUCP) (Released June 2006);
- Management and Program audit of the Department's Traffic Safety Programs (Released March 2006); and,
- Management audit of the Department's Life-Cycle Cost Analysis for road construction contracts pursuant to Legislative Audit Resolution Number 140 (Released May 2012).

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

STATUS OF PAST MANAGEMENT AUDIT RECOMMENDATIONS

Fiscal Year 2014 and 2013 Compliance Examination

| Audit | # | Recommendation Description | Status | | |
|--------------------------|----|--|-------------|-----------------------|-----------------|
| | | | Implemented | Partially Implemented | Not Implemented |
| Aeronautics | 2 | Review Rates Charged to Users | | X | |
| Aeronautics | 4 | Flight Requests Made in Writing | | | X |
| DBEs | 18 | Certification Timeliness | | X | |
| DBEs | 21 | Tracking and Decertifications | | | X |
| Traffic Safety | 2 | DTS Staffing and Organization | | X | |
| Traffic Safety | 9 | Maximizing Federal Reimbursements | | X | |
| Traffic Safety | 10 | Efficiency and Effectiveness Reviews | | X | |
| Life-Cycle Cost Analysis | 1 | Compliance with Statutory Requirements | | X | |
| Life-Cycle Cost Analysis | 2 | Incorporating User Costs Into LCCA | X | | |
| Life-Cycle Cost Analysis | 3 | Unit Cost Documentation | | X | |
| Life-Cycle Cost Analysis | 4 | Outdated LCCAs | X | | |
| Life-Cycle Cost Analysis | 5 | Review of LCCAs | | X | |
| Life-Cycle Cost Analysis | 6 | Pavement Selection Committee | | X | |
| TOTAL | | | 2 | 9 | 2 |

Source: Summary of follow-up of past performance audits on the following pages.

Illinois Department of Transportation’s Aeronautics Operations

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

| Summary of Recommendation Status As of June 30, 2014 | | | |
|---|---------------------|-----------|----|
| Recommendations | Implemented? | | |
| | Yes | Partially | No |
| Review Rates Charged to Users | | X | |
| Flight Requests Made in Writing | | | X |
| Total | 0 | 1 | 1 |

Recommendation 2 – Review Rates Charged to Users

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

Status – Partially Implemented

The Department has developed an aircraft cost analysis worksheet which was completed annually during fiscal years 2013 and 2014. That information is available upon request from the Department’s Division of Aeronautics.

Department policy during fiscal years 2013 and 2014 required that the aircraft cost analysis be completed by September 15 of each year and that information on costs and a recommendation regarding rates charged to users be forwarded to the Secretary of Transportation by October 1 of each year. During fiscal years 2013 and 2014, aircraft costs analyses were not completed and communicated to the Director of Aeronautics until October 30, 2013 and September 19, 2014, respectively. The Department communicated to the Secretary of Transportation information on the costs and recommended rates on February 6, 2013 and November 10, 2014.

The Department updated the policy that requires the aircraft cost analysis be completed by October 1 of each year and information on costs and recommendations regarding rates charged to users be forwarded to the Secretary of Transportation by November 1 of each year, but the policy was not effective until October 1, 2014.

The aircraft cost analysis developed by the Department calculates rates that should be charged to users to recover the costs of operating State aircraft based on total flight hours. Total flight hours include non-billable flight hours for things such as maintenance activities that do not provide opportunities to bill for use of the State aircraft. Using total flight hours understates the subsidy, per flight hour or seat mile, involved in providing aircraft services.

Recommendation 4 – Flight Requests Made in Writing

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

Status – Not Implemented

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

Disadvantaged Business Enterprise Program

The Illinois Office of the Auditor General (OAG) conducted a management audit of the Illinois Department of Transportation's (Department) Disadvantaged Business Enterprise (DBE) program pursuant to Senate Resolution Number 102. The audit was released in June 2006 and contained 6 recommendations to the Department.

| Summary of Recommendation Status As of June 30, 2014 | | | |
|---|---------------------|-----------|----|
| Recommendations | Implemented? | | |
| | Yes | Partially | No |
| Certification Timeliness | | X | |
| Tracking and Decertifications | | | X |
| Total | 0 | 1 | 1 |

Four of the recommendations in the original audit (#16, #17, #19, and #20) had been implemented prior to this follow-up. The remaining recommendations are listed below.

Recommendation 18 – DBE Certification Timeliness

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

Status – Partially Implemented

The Department still needs to improve the timeliness of processing certifications. In our testing of the 10 sampled DBE certification files (firms certified for the first time during fiscal year 2013 or fiscal year 2014), the time period between the date the completed application, meaning all of the required information had been received as noted in the file, and the decision date had been reduced to be within the 90 day time frame, but the time period between the date the initial application was received and the decision date was still over the 90 day time frame. Of the 10 firms sampled, 4 firms were within the 90 day time frame from the date the completed application was received but were not within the 90 day time frame from the date the initial application was received. For these firms the time to complete the certification ranged from 106 days to 162 days.

Recommendation 21 – DBE Tracking and Decertifications

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

Status – Not Implemented

The Department's tracking of NCAs and CEAs continues to be a problem. DBEs are required to submit NCAs annually for four years after certification and submit CEAs in the fifth year after certification. We reviewed 10 DBE files for the appropriate NCAs or CEAs as required in fiscal years 2013 and 2014. One of 10 required affidavits had not been received as of the date of testing. The Department is in the process of sending a 30-day reminder letter to that firm. For 7 of 10 DBE firms where required affidavits had been received, the Department failed to review the affidavits and make decisions regarding continuing eligibility within the 90 day requirement.

For these firms the time to complete the certification ranged from 95 days to 160 days. The Department had requested more information from one of the 10 firms selected and nothing had been received as of the date of testing. According to the Department, a 10-day request for the additional information needed to be sent to the firm, but as of the date of testing, this letter had not been sent.

Illinois Department of Transportation's Traffic Safety Programs

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

| Summary of Recommendation Status As of June 30, 2014 | | | |
|---|---------------------|-----------|----|
| Recommendations | Implemented? | | |
| | Yes | Partially | No |
| DTS Staffing and Organization | | X | |
| Maximizing Federal Reimbursements | | X | |
| Efficiency and Effectiveness Reviews | | X | |
| Total | 0 | 3 | 0 |

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

The Department should:

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

Status – Partially Implemented

Although the Department provided position descriptions, these descriptions were last updated in 1996 and do not include required qualifications related to education and experience. According to DTS officials, this was to be completed by December 31, 2007. However, as of July 2014, this had not been accomplished. The status of this recommendation remains unchanged from the previous year.

Recommendation 9 – Maximizing Federal Reimbursements

The Department should maximize federal reimbursement by:

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

Status – Partially Implemented

The Department has decided to reduce the amount of employee salary reimbursement in order to fund more local and other State agency projects. They still seek salary reimbursements of salaries for federal programs in which larger balances exist. Currently no indirect costs are sought for reimbursement for Department employees. Starting in fiscal year 2013 and going forward, the division is making a concerted effort to significantly reduce the amount of federal reimbursement for the Department staff in an effort to provide more federal dollars to other State and local safety projects. According to information provided by the Department, the NHTSA rollover from federal fiscal years 2013 and 2014 was \$8.2 million and \$13.3 million,

respectively. Funding liquidation rates were 64.23% and 54.54%, respectively. The status of this recommendation remains unchanged from the previous year.

Recommendation 10 – Efficiency and Effectiveness Reviews

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

Status – Partially Implemented

Although the Department has begun a process of assessing the effectiveness and efficiency of the Motor Carrier Safety Assistance program, the Department has not reviewed the overall operational efficiency of the Department's traffic safety programs. The status of this recommendation remains unchanged from the previous year.

Illinois Department of Transportation's Life-Cycle Cost Analysis

The Illinois Office of the Auditor General (OAG) conducted a management audit of the Illinois Department of Transportation's (Department) Life-Cycle Cost Analysis (LCCA) for road construction contracts pursuant to Legislative Audit Resolution Number 140. The audit was released in May 2012 and contained six recommendations to the Department.

Recommendation 1 – Compliance with Statutory Requirements

The Department of Transportation should conduct life-cycle cost analysis on all projects that meet the requirements of Public Act 96-715. Should the Department conclude that statutory changes are needed to include additional criteria as to when a LCCA is not feasible, then it should work with the General Assembly to revise the statutory requirements. Furthermore, the Department should more clearly define in the LCCA section of Chapter 53 in its BDE Manual regarding the circumstances when LCCA is required for rehabilitation projects.

| Summary of Recommendation Status As of June 30, 2014 | | | |
|---|---------------------|-----------|----|
| Recommendations | Implemented? | | |
| | Yes | Partially | No |
| Compliance with Statutory Requirements | | X | |
| Incorporating User Costs Into LCCA | X | | |
| Unit Cost Documentation | | X | |
| Outdated LCCAs | X | | |
| Review of LCCAs | | X | |
| Pavement Selection Committee | | X | |
| Total | 2 | 4 | 0 |

Status – Partially Implemented

The Department drafted legislation (House Bill 1487) to amend the Transportation law to include only new construction or reconstruction projects undertaken by the State (as opposed to including rehabilitation projects); however, the bill died in committee. As a result of industry discussions regarding the bill, the Department agreed to begin using the LCCA process for thicker structural overlay projects in which a concrete overlay was a viable option. To this end, the Department is working with the industry to determine when thin concrete overlays are appropriate. The Department also surveyed other states' practices on this issue and developed an experimental concrete overlay project to gain more experience with this particular rehabilitation strategy. According to Department officials, once the maintenance models for thin concrete overlays have been developed, the Department will have the tools in place to begin using LCCAs on rehabilitation projects and Chapter 53 of its BDE Manual will be updated.

After a review of these projects, we submitted to the Department for comment a list of 15 contracts that appeared to have pavement depths indicating a structural overlay and would have required an LCCA. Five of these 15 contracts should have received an LCCA, but did not. The Department noted that 1 contract should have received an LCCA. Four of the 15 contracts, according to the Department, would have received an LCCA but did not because the Department does not yet have overlay maintenance models and all necessary pavement designs for that volume of traffic. The remaining 10 projects did not require an LCCA for various reasons including: the project was a special design (which is exempt from LCCA), the project involved only widening, the project involved only a very short segment of structural pavement, or the pavement was for a bridge approach.

Recommendation 2 – Incorporating User Costs Into LCCA

The Department of Transportation should consider including some measure or acknowledgment of user costs in its life-cycle cost analysis.

Status – Implemented

The Department conducted a survey to determine how many other departments of transportation include user costs in their pavement selection process. The Department received responses from 24 states and 2 Canadian provinces. The Department summarized the results and concluded that a minority of the states routinely consider user delay costs in an LCCA. Also, Department officials were not aware of any major changes in pavement selection policies in adjacent states, nor trends toward including user delay costs.

Recommendation 3 – Unit Cost Documentation

The Department of Transportation should ensure unit cost documentation accompanies the life-cycle cost analysis submittals as required by Department policy.

Status – Partially Implemented

We reviewed 13 road construction contracts awarded in fiscal year 2014 which received LCCAs. The Department was unable to provide unit cost documentation or proof of Central Office approval of the unit costs used in the calculation of the LCCA for 1 contract.

Recommendation 4 – Outdated LCCAs

The Department of Transportation should develop an appropriate time period for which a life-cycle cost analysis is valid to ensure the analyses are based on up-to-date data, such as traffic numbers, pavement designs, and material prices and require updating of LCCAs whose age exceeds that time period.

Status – Implemented

On March 1, 2013, the Department updated Chapter 54 of its Bureau of Design and Environment (BDE) manual to include a shelf-life of 5 years for approved pavement designs, which includes economic analyses such as a life-cycle cost analysis.

We reviewed 13 road construction contracts awarded in fiscal year 2014 which received LCCAs. The average age of a LCCA (based on the date of the LCCA to contract award date) was 1.4 years, ranging from 4 months to 3 years, which all fall within the newly adopted shelf-life.

Recommendation 5 – Review of LCCAs

The Department of Transportation should establish a process to ensure a complete and thorough review of life-cycle cost analyses to prevent errors and to ensure the integrity of the life-cycle cost analysis results. In addition, the Department should improve its tracking and controls to ensure that LCCAs are being done on all projects required by State law and Department policy.

Status – Partially Implemented

On June 1, 2012, the Department implemented a new LCCA spreadsheet. The new spreadsheet reduces the opportunity for data entry and manual calculation errors. We tested the LCCAs for 13 contracts to determine if there were errors in the life-cycle cost analyses. We found errors in the LCCA for 1 contract. This LCCA was calculated using the old LCCA spreadsheet. However, this LCCA was dated August 7, 2012, which is after the new spreadsheet was implemented on June 1, 2012. No errors were found on the LCCAs using the new spreadsheet.

We reviewed projects that received LCCAs and projects that had \$500,000 in pavement costs, but did not receive an LCCA. The Department originally identified 26 contracts which received LCCAs. In the course of our review, we came across 4 contracts originally identified as receiving a LCCA that actually did not receive an LCCA. We also came across 4 contracts which were not initially identified as having a LCCA, but after OAG inquiry, it was determined that they did receive a LCCA. Additionally, 1 project was identified as receiving a LCCA, but it was later determined that while it did receive a LCCA initially, the LCCA was considered irrelevant because the project was a special design and exempt from LCCA.

Recommendation 6 – Pavement Selection Committee

The Department of Transportation should ensure the Pavement Selection Committee meets and documents its pavement selection recommendation as required by the Department's BDE Manual.

Status – Partially Implemented

As of April 2011, if the difference in life-cycle costs is 10 percent or less, the selection will be based upon the alternate pavement bidding process, instead of being referred to the Pavement Selection Committee. According to Chapter 54 (Pavement Design) of the Department's BDE Manual, only projects that do not fit the criteria for alternate pavement bidding, or if one pavement type is preferable, will be referred to the Pavement Selection Committee.

We reviewed 13 road construction contracts awarded in fiscal year 2014 which received LCCAs. In 12 of 13 contracts we sampled, the difference in life-cycle cost alternatives was greater than 10 percent and did not require submittal to and review by the Pavement Selection Committee. One contract, however, had a difference in costs of less than 10 percent but there was no evidence of the project being submitted to the Pavement Selection Committee. While the District chose the lowest cost pavement alternative and the project design was approved by the Department's Bureau of Design and Environment, there was no evidence the project was submitted to the Pavement Selection Committee for review and approval of the pavement choice as required by Department policy. According to Department officials, this project did not need approval by the Pavement Selection Committee due to the project's high stress qualifications.

To examine recent actions taken by the Pavement Selection Committee, we requested and the Department provided, documentation for projects that were approved by the Pavement Selection Committee during fiscal year 2014. For all 7 projects, the Department provided written meeting summaries which discuss the rationale for the Committee's decision, as well as Department approval memos.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
FINANCIAL AUDIT
For the Year Ended June 30, 2014
AND COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

FINANCIAL STATEMENT REPORT

SUMMARY

The audit of the accompanying financial statements of the State of Illinois, Department of Transportation (Department) was performed by Sikich LLP.

Based on their audit, the auditors expressed an unmodified opinion on the Department's basic financial statements.

SUMMARY OF FINDINGS

The auditors identified matters involving the Department's internal control over financial reporting that they considered to be material weaknesses or significant deficiencies. The material weaknesses are described in the accompanying Schedule of Findings on pages 16-22 of this report as items:

- 2014-002 Weaknesses in reporting of capital assets
- 2014-004 Weaknesses in the reporting of accounts receivable

The significant deficiencies are described in the accompanying Schedule of Findings on pages 14-24 of this report as items:

- 2014-001 Inaccurate commodities inventory records
- 2014-003 Weaknesses in documenting and calculating accounts payable
- 2014-005 Inadequate controls over processing local road contract requests for payments

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on December 4, 2014. Attending were:

Department of Transportation

Erica Borggren, Acting Secretary
Stephen Kirk, Chief Internal Auditor
Tony Small, Director, Office of Finance and Administration (OFA)
Lori Beeler, Audit Coordinator, OFA
Dante Watson, Bureau Chief, Bureau of Business Services (BOBS), OFA
Lori Campbell, Section Chief, BOBS, OFA
Chad Dierking, Unit Chief, Fiscal Operations, BOBS, OFA

Office of the Auditor General

Peggy Hartson, Audit Manager

Sikich LLP – Special Assistant Auditors

Amy L. Sherwood, Partner
Elizabeth Owens, Staff Accountant

The responses to the recommendations were provided by Lori Beeler in correspondence dated December 12, 2014.

INDEPENDENT AUDITOR'S REPORT

Honorable William G. Holland
Auditor General
State of Illinois

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Department of Transportation (the Department), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the Department, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2, the financial statements of the Department are intended to present the financial position, the changes in financial position and, where applicable, cash flows of only that portion of the governmental activities, each major fund, and the aggregate remaining fund information of the State that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the State of Illinois as of June 30, 2014, and the changes in its financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

The Department adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, during the year ended June 30, 2014. Statement No. 65 changed the classifications of certain items on the statement of net position and the balance sheet – governmental funds. The adoption of this statement had no effect on any of the Department’s net positions or fund balances for the year ended June 30, 2014.

Other Matters

Required Supplementary Information

Management has omitted management’s discussion and analysis and budgetary comparison information for the General Revenue Fund, Road Fund, and State Construction Account Fund that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit for the year ended June 30, 2014 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department’s basic financial statements. The accompanying supplementary information in the combining General Fund, Road Fund, nonmajor funds and Motor Fuel Tax Fund financial statements and schedules, the State Compliance Schedules 1 through 9, and the Analysis of Operations Section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information for the year ended June 30, 2014, in the combining General Fund, Road Fund, nonmajor funds and Motor Fuel Tax Fund financial statements and schedules and the State Compliance Schedules 1 and 3 through 9 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2014, in the combining General Fund, Road Fund, nonmajor funds and Motor Fuel Tax Fund financial statements and schedules and the State Compliance Schedules 1 and 3 through 9 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2014, in the combining General Fund, Road Fund, nonmajor funds and Motor Fuel Tax Fund financial statements and schedules and the State Compliance Schedules 1 and 3 through 9, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the Department's basic financial statements as of and for the year ended June 30, 2012 (not presented herein), and have issued our report thereon dated March 29, 2013, which contained an unmodified opinion on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 2 through 9 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statements. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 2 through 9 has been subjected to the auditing procedures applied in the audit of the June 30, 2012 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2012 in Schedules 2 through 9 is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived.

The accompanying supplementary information for the year ended June 30, 2013 in the State Compliance Schedules 2 through 9 and the Analysis of Operations Section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2014 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restricted Use of this Auditor's Report

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

Sikich LLP

Springfield, Illinois

December 18, 2014, except for State Compliance Schedules

1, 3, 4, 5, 6, 7, 8, 9 for which the date is

March 20, 2015

State of Illinois
Department of Transportation

Statement of Net Position

June 30, 2014 (Expressed in Thousands)

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Unexpended appropriations | \$ 863,052 |
| Cash equity with State Treasurer | 194,830 |
| Cash and cash equivalents | 2,756 |
| Securities lending collateral equity with State Treasurer | 8,672 |
| Receivables, net: | |
| Intergovernmental | 545,901 |
| Other | 25,457 |
| Due from other State funds | 484,777 |
| Due from State of Illinois component units | 70,463 |
| Inventories | 40,292 |
| Prepaid expenses | 32 |
| Loans receivable, net | 18,422 |
| Capital assets not being depreciated | 2,809,494 |
| Capital assets being depreciated, net | 15,361,701 |
| Total assets | 20,425,849 |
| LIABILITIES | |
| Accounts payable and accrued liabilities | 432,005 |
| Intergovernmental payables | 673,241 |
| Due to other State funds | 17,741 |
| Due to State of Illinois component units | 135,133 |
| Obligations under securities lending of State Treasurer | 8,672 |
| Unearned revenue | 4,712 |
| Long term obligations: | |
| Due within one year | 14,081 |
| Due subsequent year | 58,031 |
| Total liabilities | 1,343,616 |
| NET POSITION | |
| Net investment in capital assets | 18,155,880 |
| Restricted for: | |
| Transportation programs | 74,855 |
| Debt service | 11,791 |
| Unrestricted | 839,707 |
| Total net position | \$ 19,082,233 |

The accompanying notes to the financial statements are an integral part of this statement.

**State of Illinois
Department of Transportation**

Statement of Activities

For the Year Ended June 30, 2014 (Expressed in Thousands)

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue |
|---|---------------------|-------------------------|--|--|--------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| Governmental activities | | | | | |
| Transportation | \$ 4,832,186 | \$ 73,936 | \$ 443,134 | \$ 1,639,004 | \$ (2,676,112) |
| Intergovernmental | 565,138 | - | - | - | (565,138) |
| Interest | 1,379 | - | - | - | (1,379) |
| Total governmental activities | <u>\$ 5,398,703</u> | <u>\$ 73,936</u> | <u>\$ 443,134</u> | <u>\$ 1,639,004</u> | <u>\$ (3,242,629)</u> |
| General revenues and transfers | | | | | |
| Sales tax | | | | | 217,829 |
| Appropriations from State Resources | | | | | 13,020,921 |
| Reappropriation to future year(s) | | | | | (7,321,506) |
| Lapsed appropriations | | | | | (1,493,397) |
| Receipts collected and transmitted to State Treasury | | | | | (1,649,656) |
| Net change in liabilities for reappropriated accounts | | | | | 43,709 |
| Other revenues | | | | | 706 |
| Interest and investment income | | | | | 651 |
| Amount of SAMS transfers-in | | | | | (504,498) |
| Amount of SAMS transfers-out | | | | | 1,142,108 |
| Transfers-in | | | | | 481,387 |
| Transfers-out | | | | | (37,620) |
| Total general revenues and transfers | | | | | <u>3,900,634</u> |
| Change in net position | | | | | 658,005 |
| Net position, July 1, 2013 | | | | | 18,424,228 |
| Net position, June 30, 2014 | | | | | <u>\$ 19,082,233</u> |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation
Balance Sheet-Governmental Funds
 June 30, 2014 (Expressed in Thousands)

| | General Fund | Road Fund | State Construction Account 0902 | Nonmajor Funds | Total Governmental Funds |
|--|-------------------|---------------------|---------------------------------|-------------------|--------------------------|
| ASSETS | | | | | |
| Unexpended appropriations | \$ 21,455 | \$ 499,299 | \$ 57,288 | \$ 285,010 | \$ 863,052 |
| Cash equity with State Treasurer | 687 | 11,899 | - | 181,453 | 194,039 |
| Cash and cash equivalents | - | - | - | 2,756 | 2,756 |
| Securities lending collateral equity with State Treasurer | - | 253 | - | 8,419 | 8,672 |
| Intergovernmental receivables, net | - | 435,610 | - | 110,291 | 545,901 |
| Other receivables, net | - | 25,427 | 3 | 27 | 25,457 |
| Due from other Department funds | - | 23,302 | 16,113 | 31,836 | 71,251 |
| Due from other State funds | 304,709 | 24 | - | 179,905 | 484,638 |
| Due from State of Illinois component units | - | 70,461 | - | - | 70,461 |
| Inventories | - | 40,292 | - | - | 40,292 |
| Loans receivable, net | 215 | - | - | 18,207 | 18,422 |
| Total assets | \$ 327,066 | \$ 1,106,567 | \$ 73,404 | \$ 817,904 | \$ 2,324,941 |
| LIABILITIES | | | | | |
| Accounts payable and accrued liabilities | \$ 5 | \$ 245,396 | \$ 55,521 | \$ 130,831 | \$ 431,753 |
| Intergovernmental payables | 326,517 | 108,706 | 1,767 | 236,251 | 673,241 |
| Due to other Department funds | 280 | 109 | - | 71,155 | 71,544 |
| Due to other State funds | 4 | 17,314 | - | 423 | 17,741 |
| Due to State of Illinois component units | - | 134,061 | - | 1,072 | 135,133 |
| Obligations under securities lending of State Treasurer | - | 253 | - | 8,419 | 8,672 |
| Unearned revenue | - | 836 | - | 3,876 | 4,712 |
| Total liabilities | 326,806 | 506,675 | 57,288 | 452,027 | 1,342,796 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - DIR | - | 84,377 | - | 93,868 | 178,245 |
| Total deferred inflows of resources | - | 84,377 | - | 93,868 | 178,245 |
| Total liabilities and deferred inflows of resources | 326,806 | 591,052 | 57,288 | 545,895 | 1,521,041 |
| FUND BALANCES | | | | | |
| Nonspendable portion of: | | | | | |
| Loans and notes receivable | 215 | - | - | - | 215 |
| Inventories | - | 40,292 | - | - | 40,292 |
| Restricted | 45 | - | - | 86,601 | 86,646 |
| Unrestricted | - | 475,223 | - | 223,685 | 698,908 |
| Committed | - | - | 16,116 | - | 16,116 |
| Assigned | - | - | - | (38,277) | (38,277) |
| Unassigned | - | - | - | - | - |
| Total fund balances | 260 | 515,515 | 16,116 | 272,009 | 803,900 |
| Total liabilities, deferred inflows and fund balances | \$ 327,066 | \$ 1,106,567 | \$ 73,404 | \$ 817,904 | \$ 2,324,941 |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation
Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2014
(Expressed in Thousands)

Total fund balances-governmental funds \$ 803,900

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 18,171,195

Prepaid expenses for governmental activities are current uses of financial resources for funds. 32

Internal service funds are used to charge costs of air transportation activities to individual funds. The assets and liabilities of the Air Transportation Revolving Fund are reported as governmental activities in the Statement of Net Position. 973

Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds. 178,245

Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These liabilities consist of:

| | | |
|-----------------------------------|-------------|----------|
| Compensated absences | \$ (46,545) | |
| Capital lease obligations | (960) | |
| Auto liability claims | (9,852) | |
| Pollution remediation obligations | (400) | |
| Certificates of participation | (14,355) | |
| | | (72,112) |

Net position of governmental activities \$ 19,082,233

The accompanying notes to the financial statements are an integral part of this statement.

**State of Illinois
Department of Transportation**

**Statement of Revenues, Expenditures, and
Changes in Fund Balances-Governmental Funds**

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | General Fund | Road Fund | State Construction Account 0902 | Nonmajor Funds | Total Governmental Funds |
|--|------------------|-------------------|--|--------------------|--------------------------------|
| REVENUES | | | | | |
| Sales taxes | \$ - | \$ - | \$ - | \$ 217,829 | \$ 217,829 |
| Motor fuel taxes | - | 298,442 | 210,312 | (508,754) | - |
| Operating grants - Federal | - | 36,736 | - | 222,432 | 259,168 |
| Capital grants - Federal | - | 1,630,581 | - | - | 1,630,581 |
| Other operating grants | - | 99,067 | - | 3,383 | 102,450 |
| Other capital grants | - | 8,453 | - | - | 8,453 |
| Licenses and fees | - | 21,153 | - | 209 | 21,362 |
| Other charges for services | - | 45,113 | - | 1,136 | 46,249 |
| Other | - | - | - | 706 | 706 |
| Interest and other investment income | - | - | - | 651 | 651 |
| Total revenues | - | 2,139,545 | 210,312 | (62,408) | 2,287,449 |
| EXPENDITURES | | | | | |
| Transportation | 502,767 | 1,764,816 | 117,529 | 1,258,740 | 3,643,852 |
| Intergovernmental | - | - | - | 565,138 | 565,138 |
| Debt service - principal | - | 357 | - | 1,965 | 2,322 |
| Debt service - interest | - | 136 | - | 886 | 1,022 |
| Capital outlays | - | 522,687 | 507,781 | 546,666 | 1,577,134 |
| Total expenditures | 502,767 | 2,287,996 | 625,310 | 2,373,395 | 5,789,468 |
| Excess (deficiency) of revenues over (under) expenditures | (502,767) | (148,451) | (414,998) | (2,435,803) | (3,502,019) |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | | |
| Appropriations from State resources | 22,190 | 6,067,283 | 1,352,002 | 5,579,446 | 13,020,921 |
| Reappropriation to future year(s) | - | (3,432,334) | (710,584) | (3,178,588) | (7,321,506) |
| Lapsed appropriations | (330) | (439,969) | - | (1,053,098) | (1,493,397) |
| Receipts collected and transmitted to State Treasury | (80) | (1,647,787) | - | (1,789) | (1,649,656) |
| Net change in liabilities for reappropriated accounts | 20 | 94,542 | (16,115) | (34,738) | 43,709 |
| Amount of SAMS Transfers-in | - | (296,030) | (208,468) | - | (504,498) |
| Amount of SAMS Transfers-out | - | - | - | 1,142,108 | 1,142,108 |
| Transfers-in | 480,887 | 500 | - | 74,524 | 555,911 |
| Transfers-out | - | (4,215) | - | (107,929) | (112,144) |
| Capital lease financing | - | 112 | - | - | 112 |
| Net other sources (uses) of financial resources | 502,687 | 342,102 | 416,835 | 2,419,936 | 3,681,560 |
| Net change in fund balances | (80) | 193,651 | 1,837 | (15,867) | 179,541 |
| Fund balances, July 1, 2013 | 340 | 336,468 | 14,279 | 287,876 | 638,963 |
| Decrease for changes in inventories | - | (14,604) | - | - | (14,604) |
| FUND BALANCES, JUNE 30, 2014 | \$ 260 | \$ 515,515 | \$ 16,116 | \$ 272,009 | \$ 803,900 |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation
Reconciliation of Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For the Year Ended June 30, 2014
(Expressed in Thousands)

| | |
|------------------------------------|------------|
| Net change in fund balances | \$ 179,541 |
| Change in inventories | (14,604) |
| | 164,937 |

Amounts reported for governmental activities in the Statement of Activities are different because:

| | |
|--|---------|
| Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlays exceeded depreciation in the current period. | 404,771 |
| Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. | 1,965 |
| Some capital assets were transferred in/out from/to other State agencies and, therefore, no payments were made for the capital asset's value. This is the net amount transferred in from other State agencies. | 2,252 |
| Internal service funds are used to charge costs of certain activities to individual funds. The net income of the internal service funds is reported as governmental activities in the Statement of Activities. | 115 |
| Prepaid expenses in the Statement of Activities are reported as expenses in governmental funds. This amount represents the decrease in prepaid expenses over the prior year. | (252) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This amount represents the increase in unavailable revenue over the prior year. | 87,019 |
| Proceeds from sales of capital assets are reported in the governmental funds. However, in the Statement of Activities, losses from the sale of capital assets are reported. This is the net book value of the capital assets disposed. | (3,687) |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Below are such activities. | |
| Decrease in compensated absence | 215 |
| Decrease in capital leases | 245 |
| Increase in auto liability claims | (1,475) |
| Decrease in pollution remediation obligations | 1,900 |
| | 1,900 |

| | |
|--|-------------------|
| Change in net position of governmental activities | \$ 658,005 |
|--|-------------------|

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois

Department of Transportation

Statement of Net Position - Proprietary Fund

Air Transportation Revolving Fund (0309)

June 30, 2014 (Expressed in Thousands)

| | Governmental Activities - Internal Service Fund |
|--|--|
| <hr/> | |
| ASSETS | |
| Cash equity with State Treasurer | \$ 791 |
| Due from other Department funds | 293 |
| Due from other State funds | 139 |
| Due from component units | 2 |
| Total current assets | <u>1,225</u> |
| | |
| LIABILITIES | |
| Accounts payable and accrued liabilities | <u>252</u> |
| | |
| NET POSITION | |
| Unrestricted | 973 |
| Total net position | <u><u>\$ 973</u></u> |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois

Department of Transportation

**Statement of Revenues, Expenses, and Changes in
Fund Net Position - Proprietary Fund**

Air Transportation Revolving Fund (0309)

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Governmental Activities - Internal Service Fund |
|--|--|
| OPERATING REVENUES | |
| Charges for sales and services | \$ 792 |
| OPERATING EXPENSES | |
| Cost of sales and services | <u>677</u> |
| Operating income and change in net position | 115 |
| NET POSITION, JULY 1, 2013 | <u>858</u> |
| NET POSITION, JUNE 30, 2014 | <u><u>\$ 973</u></u> |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation

Statement of Cash Flows - Proprietary Fund
Air Transportation Revolving Fund (0309)

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Governmental Activities - Internal Service Fund |
|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Cash received from transactions with other funds | \$ 786 |
| Cash payments to suppliers for goods and services | (442) |
| Net cash used by operating activities | <u>344</u> |
| Net increase in cash equity with State Treasurer | 344 |
| Cash equity with State Treasurer, July 1, 2013 | <u>447</u> |
| CASH EQUITY WITH STATE TREASURER, JUNE 30, 2014 | <u><u>\$ 791</u></u> |
| Reconciliation of operating income to net cash provided by operating activities: | |
| OPERATING INCOME | \$ 115 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Changes in assets and liabilities: | |
| Increase in due from other funds | (6) |
| Increase in accounts payable and accrued liabilities | 235 |
| NET CASH USED BY OPERATING ACTIVITIES | <u><u>\$ 344</u></u> |

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

(1) Organization

The Department of Transportation (the Department) is a part of the executive branch of government of the State of Illinois (State) and operates under the authority of and review of the Illinois General Assembly. The Department operates under a budget approved by the General Assembly in which resources primarily from the Road Fund and the State Construction Account are appropriated for the use of the Department. Activities of the Department are subject to the authority of the Office of the Governor, the State's chief executive officer, and other departments of the executive and legislative branches of government (such as the Department of Central Management Services, the Governor's Office of Management and Budget, the State Treasurer's Office, and the State Comptroller's Office) as defined by the Illinois General Assembly. All funds appropriated to the Department and all other cash received are under the custody and control of the State Treasurer, with the exception of locally-held accounts authorized by State law.

The Department is organized to provide safe, cost-effective transportation for Illinois in ways that enhance quality of life, promote economic prosperity, and demonstrate respect for our environment.

(2) Summary of Significant Accounting Policies

The financial statements of the Department have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB). To facilitate the understanding of data included in the financial statements, summarized below are the more significant accounting policies.

(a) Financial Reporting Entity

As defined by GAAP, the financial reporting entity consists of a primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board and either (a) the primary government's ability to impose its will, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency and financial benefit or burden on the primary government.

Based upon the required criteria, the Department has no component units and is not a component unit of any other entity. However, because the Department is not legally separate from the State of Illinois, the financial statements of the Department are included in the financial statements of the State of Illinois. The State of Illinois' Comprehensive Annual Financial Report may be obtained by writing to the State Comptroller's Office, Division of Financial Reporting, 325 West Adams Street, Springfield, Illinois, 62704-1871.

(b) Basis of Presentation

The financial statements of the State of Illinois, Department of Transportation, are intended to present the financial position, the changes in financial position, and the cash flows, when applicable, of only that portion of the governmental activities, each major fund of the State of Illinois, and the aggregate remaining fund information of the State of Illinois that is attributable to

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the State of Illinois as of June 30, 2014, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The financial activities of the Department, which consist only of governmental activities, are reported under the transportation function in the State of Illinois' Comprehensive Annual Financial Report. A brief description of the Department's government-wide and fund financial statements is as follows:

Government-wide Statements. The government-wide statement of net position and statement of activities report the overall financial activity of the Department. Eliminations have been made to minimize the double-counting of internal activities of the Department. The financial activities of the Department consist only of governmental activities, which are primarily supported by taxes, charges for services, and intergovernmental revenues.

The statement of net position presents the assets and liabilities of the Department's governmental activities with the difference being reported as net position. The assets and liabilities are presented in order of their relative liquidity by class of asset or liability with liabilities whose average maturities are greater than one year reported in two components - the amount due within one year and the amount due in more than one year.

The statement of activities presents a comparison between direct expenses and program revenues for the transportation function of the Department's governmental activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The fund financial statements provide information about the Department's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Department administers the following major governmental funds (or portions thereof in the case of shared funds) – see the State of Illinois Comprehensive Annual Financial Report:

General – This is the State's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund. The services which are administered by the Department and accounted for in the General Fund include, among others, public transportation and air transportation for the Governor and State Legislature on official business. Certain resources obtained from federal grants and used to support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements.

Road – This special revenue fund accounts for the activities of the State highway programs including highway maintenance and construction, traffic control and safety, and

**STATE OF ILLINOIS
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Notes to Financial Statements

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administering motor vehicle laws and regulations. Funding sources include federal aid, State motor fuel taxes and various license and fee charges.

State Construction Account – This capital projects fund accounts for the construction, reconstruction, and maintenance of the State maintained highway system. Funding sources include a portion of motor vehicle registration fees, weight taxes, and transfers from the Motor Fuel Tax Fund.

Additionally, the Department reports the following fund types:

Governmental Fund Types:

Special Revenue – These funds account for resources obtained from specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Special revenue funds account for, among other things, federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

Debt Service – These funds account for governmental resources obtained and accumulated to pay interest and principal on general long-term debt issues.

Capital Projects – These funds account for resources obtained and used for the acquisition or construction of major capital facilities and other capital assets. Such resources are derived principally from proceeds of general and special obligation bond issues and certificates of participation.

Proprietary Fund Types:

Internal Service – This fund accounts for air travel provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

(c) *Measurement Focus and Basis of Accounting*

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the Department gives (or receives) value without directly receiving (or giving) equal value in exchange, include intergovernmental grants. Revenue from grants, entitlements, and similar items are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, principal and interest on formal debt issues, claims and judgments, and compensated absences are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of

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general long-term debt and acquisitions under capital leases are reported as other financing sources.

Significant revenue sources which are susceptible to accrual include federal aid and motor fuel tax revenue. All other revenue sources including fines, penalties, licenses and other miscellaneous revenue are considered to be measurable and available only when cash is received.

(d) Shared Fund Presentation

The financial statement presentation for the General Fund, Road Fund, State Construction Account Fund, Motor Fuel Tax Fund, Cycle Rider Safety Training Fund, Transportation Bond Series A Fund, Transportation Bond Series B Fund, Transportation Bond Series D Fund, General Obligation Bond Retirement and Interest Fund, and nonmajor governmental funds represents only the portion of shared funds that can be directly attributed to the operations of the Department. Financial statements for total fund operations of the shared State funds are presented in the State of Illinois' Comprehensive Annual Financial Report.

In presenting these financial statements, certain unique accounts are used for the presentation of shared funds. The following accounts are used in these financial statements to present the Department's portion of shared funds:

Unexpended Appropriations

This "asset" account represents lapse period warrants processed by the State Comptroller's Office after June 30, annually in accordance with the Statewide Accounting Management System (SAMS) records plus any liabilities relating to obligations re-appropriated to the subsequent fiscal year.

Appropriations from State Resources

This "other financing source" account represents the final legally adopted appropriation according to SAMS records.

Reappropriation to Future Year(s)

This contra revenue account reduces current year's appropriations by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid double counting of a portion of the appropriation in more than one fiscal year.

Lapsed Appropriations

Lapsed appropriations are the legally adopted appropriations less net warrants issued for the 14 month period from July to August of the following year and re-appropriations to subsequent years according to SAMS records.

Net Change in Liabilities for Reappropriated Accounts

This account reflects the amount which should be added to or subtracted from the current year appropriation for shared funds to reflect the increase or decrease from prior year to

**STATE OF ILLINOIS
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current year for amounts included in obligations for reappropriated accounts which are liabilities at June 30 of the prior year and June 30 of the current year.

Receipts Collected and Transmitted to State Treasury

This “other financing use” account represents all cash receipts received during the fiscal year from SAMS records.

Amount of SAMS Transfers-In

This “other financing use” account represents cash transfers made by the Office of the Comptroller in accordance with statutory provisions to the corresponding fund during the fiscal year per SAMS records in which the Department did not make a deposit into the State Treasury.

Amount of SAMS Transfers-Out

This “other financing source” account represents cash transfers made by the Office of the Comptroller in accordance with statutory provision from the corresponding fund during the fiscal year per SAMS records in which a legally adopted appropriation was not charged.

(e) *Eliminations*

Eliminations have been made in the government-wide statement of net position to minimize the “grossing-up” effect on assets and liabilities within the governmental activities column of the Department. As a result, amounts reported in the governmental funds balance sheet and proprietary funds statement of net position as interdepartmental interfund receivables and payables have been eliminated in the government-wide statement of net position. Amounts reported in the governmental funds balance sheet and proprietary funds statement of net position as receivable from or payable to fiduciary funds have been included in the government-wide statement of net position as receivable from and payable to external parties, rather than as internal balances. Also, eliminations have been made in the statement of activities to remove the “doubling-up” effect of interdepartmental internal service fund activity.

(f) *Cash and Cash Equivalents*

Cash equivalents are defined as short-term, highly liquid investments readily convertible to cash with maturities of less than 90 days at time of purchase. Cash and cash equivalents include cash on hand and cash held in local bank accounts.

(g) *Inventories*

For governmental funds, the Department recognizes the costs of inventories as expenditures when purchased. At year-end, physical counts are taken of significant inventories, consisting primarily of road salt and sand, traffic signs, and traffic sign materials, in governmental funds and are reported at cost on the average cost method. Inventories reported in governmental funds do not reflect current appropriable resources, and therefore, the Department reports an equivalent portion of nonspendable fund balance.

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Notes to Financial Statements

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(h) Interfund Transactions

The Department has the following types of interfund transactions between Department funds and funds of other State agencies:

Services provided and used—sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures or expenses in purchaser funds. Unpaid amounts are reported as interfund receivables and payables in the governmental funds balance sheets or the government-wide and proprietary statements of net position.

Reimbursements—repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers—flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers are reported after non-operating revenues and expenses.

The Department also has activity with the State of Illinois component units primarily related to research grants and purchases of services.

(i) Capital Assets

Capital assets, which include property, plant, equipment and infrastructure, are reported at cost or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. Capital assets are depreciated using the straight-line method.

Capitalization thresholds and the estimated useful lives are as follows:

| Capital Asset Category | Capitalization Threshold | Estimated Useful Life (in Years) |
|--|--------------------------|----------------------------------|
| Infrastructure | \$250,000 | 20-40 |
| Land | 100,000 | N/A |
| Land Improvements | 25,000 | N/A |
| Site Improvements | 25,000 | 3-50 |
| Buildings | 100,000 | 10-60 |
| Building Improvements | 25,000 | 10-45 |
| Easements | 25,000 | 5 |
| Equipment | 5,000 | 3-25 |
| Internally-Generated Intangible Assets | 1,000,000 | 3-25 |
| Non-Internally Generated Intangible Assets | 25,000 | 3-25 |

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Notes to Financial Statements

June 30, 2014

(j) *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenues in governmental funds include receivables not “available” to finance the current period.

(k) *Compensated Absences*

The liability for compensated absences reported in the government-wide statement of net position consists of unpaid, accumulated vacation and sick leave balances for Department employees. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. The liability has been calculated based on the employees’ current salary level and includes salary related costs (e.g., Social Security and Medicare taxes).

Legislation that became effective January 1, 1998 capped the paid sick leave for all State Employees’ Retirement System members at December 31, 1997. Employees continue to accrue twelve sick days per year, but will not receive monetary compensation for any additional time earned after December 31, 1997. Sick days earned between 1984 and December 31, 1997 (with a 50% cash value) would only be used after all days with no cash value are depleted. Any sick days earned and unused after December 31, 1997 will be converted to service time for purposes of calculating employee pension benefits.

(l) *Pollution Remediation Obligations*

In the government-wide statement of net position, pollution remediation obligations are reported at the current value of expected outlays to fund remediation costs using the expected cash flow technique. This technique measures the sum of probability-weighted amounts in a range of possible estimated amounts and uses all expectations about possible cash flows on a site-specific basis. Such ranges are weighted within ‘most likely’, ‘worst case’ and/or ‘best case’ scenarios and are based on actual remediation cost experience, remediation cost estimates and/or discrete cost remediation treatment possibilities. All reported obligation amounts are estimates and are subject to change resulting from price increases or reductions, technology, or changes in applicable laws or regulations. In cases where remediation activities beyond site investigation/assessment or feasibility studies have not begun, remaining remediation costs are not reasonably estimable and liabilities for such cases are not reported.

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June 30, 2014

(m) Fund Balances

In the fund financial statements, governmental funds report fund balances as a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. This hierarchy is made up of resources which are nonspendable, restricted, or unrestricted (committed, assigned and unassigned).

Nonspendable fund balance represents resources which relate to inventory or long-term receivables not expected to be converted to cash in the near term.

Restricted fund balance represents resources that are legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Committed fund balance represents resources that are constrained on use for a specific purpose imposed generally by the Governor and the State legislature. This constraint can only be removed or changed by the same action which established it. The action to constrain funds should occur prior to the end of the fiscal year.

Assigned fund balance represents resources that are intended by the Department to be used for a specific purpose. In all governmental funds, other than the General Fund, residual amounts are classified as assigned.

Unassigned fund balance represents resources that are available for any purpose. This classification is only reported in the General Fund, except in cases of negative fund balance reported in other governmental funds which are reported as unassigned.

When both restricted and unrestricted resources are available for use, generally it is the State's policy to use restricted resources first, then unrestricted resources when they are needed. Unrestricted resources which are committed are generally used before assigned resources and unassigned resources.

(n) Net Position

In the government-wide and proprietary fund statements of net position, equity is displayed in three components as follows:

Net Investment in Capital Assets – This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, generally it is the State's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted – This consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

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(o) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(p) New Accounting Pronouncements

Effective for the year ending June 30, 2014, the Department adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The objective of the Statement is to determine whether certain transactions previously reported as assets and liabilities should continue to be reported as such or should instead be reported as:

- A deferred outflow of resources, or
- An outflow of resources (expense/expenditure), or
- A deferred inflow of resources, or
- An inflow of resources (revenue).

(q) Future Adoption of GASB Statements

Effective for the year ending June 30, 2015, the Department will adopt GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*. The Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. The Statement also improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations.

Effective for the year ending June 30, 2015, the Department will adopt GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68*, which addresses an issue regarding the application of the transition provisions of GASB Statement No. 68. The statement clarifies the accounting for contributions to a defined benefit pension plan after the measurement date of a government's beginning net pension liability.

The Department has not yet determined the impact on its financial statements as a result of adopting these statements.

(3) Deposits

(a) Deposits

The State Treasurer is the custodian of the State's cash and cash equivalents for funds maintained in the State Treasury. Deposits in the custody of the State Treasurer are pooled and invested with other State funds in accordance with the Deposit of State Moneys Act of the Illinois Compiled Statutes (15 ILCS 520/11). Funds held by the State Treasurer have not been categorized as to credit risk because the Department does not own individual securities. Detail on the nature of these deposits and investments are available within the State of Illinois' Comprehensive Annual Financial Report.

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Cash on deposit for locally held funds had a carrying amount and bank balance of \$2.756 million at June 30, 2014.

(b) *Securities Lending Transactions*

The State Treasurer lends securities to broker-dealers and other entities for collateral that will be returned for the same securities in the future. The State Treasurer has, through a Securities Lending Agreement, authorized Deutsche Bank Group to lend the State Treasurer's securities to broker-dealers and banks pursuant to a form of loan agreement.

During fiscal years 2014 and 2013, Deutsche Bank Group lent U.S. Treasury and U.S. agency securities and received as collateral U.S. dollar denominated cash. Borrowers were required to deliver collateral for each loan equal to at least 100% of the aggregated market value of the loaned securities. Loans are marked to market daily. If the market value of collateral falls below 100%, the borrower must provide additional collateral to raise the market value to 100%.

The State Treasurer did not impose any restrictions during fiscal years 2014 and 2013 on the amount of the loans available or the eligible securities. In the event of borrower default, Deutsche Bank Group provides the State Treasurer with counterparty default indemnification. Deutsche Bank Group is obligated to indemnify the State Treasurer if Deutsche Bank Group loses any securities, collateral or investments of the State Treasurer in Deutsche Bank Group's custody. Moreover, there were no losses during fiscal years 2014 and 2013 resulting from a default of the borrowers or Deutsche Bank Group.

During fiscal years 2014 and 2013, the State Treasurer and the borrowers maintained the right to terminate all securities lending transactions on demand. The cash collateral received on each loan was invested in repurchase agreements with approved counterparties collateralized with securities approved by Deutsche Bank Group and marked to market daily at no less than 102%. Because the loans are terminable at will, their duration did not generally match the duration of the investments made with cash collateral. The State Treasurer had no credit risk as a result of its securities lending program as the collateral held exceeded the fair value of the securities lent. The securities lending cash collateral received that was invested in repurchase agreements and the fair value of the securities on loan for the State Treasurer as of June 30, 2014, were \$5,758,768,925 and \$5,727,657,697, respectively. The securities lending cash collateral received that was invested in repurchase agreements and the fair value of securities on loan for the State Treasurer as of June 30, 2013, were \$6,763,623,576 and \$6,742,892,101, respectively.

In accordance with GASB Statement No. 28, paragraph 9, the Office of the State Treasurer has allocated the assets and obligations at June 30, 2014 arising from securities lending agreements to the various funds of the State. The total allocated to the Department was \$8.672 million at June 30, 2014.

**STATE OF ILLINOIS
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Notes to Financial Statements

June 30, 2014

(4) Interfund Balances and Activity

(a) Balances Due to/from Other Funds

The following balances (amounts expressed in thousands) at June 30, 2014 represent amounts due from other Department and State of Illinois funds.

| <u>Fund</u> | <u>Due from</u> | | <u>Description/Purpose</u> |
|-----------------------------|---------------------------------------|------------------------------|---|
| | <u>Other Department Funds</u> | <u>Other State Funds</u> | |
| General | \$ - | \$ 304,709 | Due from other State funds for June sales tax allocations, debt service payments and interfund borrowings. |
| Road | 23,302 | 24 | Due from Motor Fuel Tax Fund for motor fuel tax allocation from June and from other State funds for services and reimbursements of expenditures incurred. |
| State Construction Account | 16,113 | - | Due from Motor Fuel Tax Fund for motor fuel tax allocation from June. |
| Nonmajor governmental funds | 31,836 | 179,905 | Due from Motor Fuel Tax Fund for motor fuel tax allocation from June, from other Department funds for reimbursement of expenditures incurred and debt service payments and from other State funds for reimbursement of expenditures and interfund borrowings. |
| Internal service funds | 293 | 139 | Due from other Department funds and other State funds for air transportation services provided. |
| | <u>\$ 71,544</u> | <u>\$ 484,777</u> | |

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Notes to Financial Statements

June 30, 2014

The following balances (amounts expressed in thousands) at June 30, 2014 represent amounts due to other Department and State of Illinois funds.

| <u>Fund</u> | <u>Due to</u> | | <u>Description/Purpose</u> |
|-----------------------------|---------------------------------------|------------------------------|---|
| | <u>Other Department Funds</u> | <u>Other State Funds</u> | |
| General | \$ 280 | \$ 4 | Due to other Department Funds for downstate transit improvements and due to Department internal service funds for air transportation services received. |
| Road | 109 | 17,314 | Due to other Department funds for reimbursement of expenditures incurred and to other State funds for reimbursement of expenditures incurred and for services received. |
| Nonmajor governmental funds | 71,155 | 423 | Due to other Department Funds for motor fuel tax allocation for June and to other State funds for services received and retirement costs. |
| | <u>\$ 71,544</u> | <u>\$ 17,741</u> | |

(b) Transfers to/from Other Funds

Interfund transfers in (amounts expressed in thousands) for the year ended June 30, 2014, were as follows:

| <u>Fund</u> | <u>Transfers in from</u> | | <u>Description/Purpose</u> |
|-----------------------------|---------------------------------------|------------------------------|---|
| | <u>Other Department Funds</u> | <u>Other State Funds</u> | |
| General | \$ - | \$ 480,887 | Transfers from other State funds for sales tax allocation, debt service, and for other purposes. |
| Road | - | 500 | Transfer from non-IDOT portion of Road Fund to Working Capital Revolving Fund per State Statute. |
| Nonmajor governmental funds | 74,524 | - | Transfers from Motor Fuel Tax Fund for allocation pursuant to State statute and other Department nonmajor governmental funds for debt service and downstate public transportation purposes. |
| | <u>\$ 74,524</u> | <u>\$ 481,387</u> | |

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DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

Interfund transfers out (amounts expressed in thousands) for the year ended June 30, 2014, were as follows:

| <u>Fund</u> | <u>Transfers out to</u> | | <u>Description/Purpose</u> |
|-----------------------------|---------------------------------------|------------------------------|---|
| | <u>Other Department Funds</u> | <u>Other State Funds</u> | |
| Road | \$ 4,215 | \$ - | Transfers to Department nonmajor governmental funds for debt service payments. |
| Nonmajor governmental funds | 70,309 | 37,620 | Transfers to other State funds for motor fuel tax allocation for June, administration of Railroad Safety program, and for other purposes. |
| | <u>\$ 74,524</u> | <u>\$ 37,620</u> | |

(c) Balances Due to/from State of Illinois Component Units

The following balances (amounts expressed in thousands) at June 30, 2014 represent amounts due from State of Illinois Component Units for reimbursements for expenditures incurred and services received.

| <u>Component Unit</u> | <u>Due from</u> | |
|--------------------------------------|------------------|-----------------------------------|
| | <u>Road Fund</u> | <u>Internal Service Funds</u> |
| Illinois Toll Highway Authority | \$ 70,461 | \$ - |
| Illinois Finance Authority | - | 1 |
| Comprehensive Health Insurance Board | - | 1 |
| | <u>\$ 70,461</u> | <u>\$ 2</u> |

The following balances (amounts expressed in thousands) at June 30, 2014 represent amounts due to State of Illinois Component Units for reimbursements for expenditures incurred for grant programs.

| <u>Component Unit</u> | <u>Due to</u> | |
|---------------------------------|-------------------|--|
| | <u>Road Fund</u> | <u>Nonmajor Governmental Funds</u> |
| Illinois Toll Highway Authority | \$ 128,660 | \$ - |
| Western Illinois University | 2 | 212 |
| Northern Illinois University | 38 | 348 |
| Southern Illinois University | 108 | 135 |
| University of Illinois | 5,253 | 377 |
| | <u>\$ 134,061</u> | <u>\$ 1,072</u> |

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

(5) Capital Assets

Capital asset activity (amounts expressed in thousands) for the year ended June 30, 2014 was as follows:

| | <u>Balance July 1, 2013</u> | <u>Additions</u> | <u>Deletions</u> | <u>Net Transfers</u> | <u>Balance June 30, 2014</u> |
|--|---------------------------------|-------------------|------------------|--------------------------|----------------------------------|
| Governmental activities: | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land and land improvements | \$ 2,640,135 | \$ 119,431 | \$ 1,764 | \$ - | \$ 2,757,802 |
| Easements | 5,143 | 1,077 | - | - | 6,220 |
| Internally Generated Intangible Assets in Development | - | 205 | - | - | 205 |
| Construction in progress | 11,244 | 39,887 | - | (5,864) | 45,267 |
| Total capital assets not being depreciated | <u>2,656,522</u> | <u>160,600</u> | <u>1,764</u> | <u>(5,864)</u> | <u>2,809,494</u> |
| Capital assets being depreciated: | | | | | |
| Infrastructure | 26,265,825 | 1,374,790 | 821,350 | - | 26,819,265 |
| Site improvements | 2,497 | - | - | - | 2,497 |
| Buildings and building improvements | 130,868 | 220 | - | 5,864 | 136,952 |
| Easements | 6,468 | 984 | 458 | - | 6,994 |
| Equipment | 420,705 | 37,884 | 25,460 | 2,280 | 435,409 |
| Internally generated software | 2,029 | 2,544 | 9 | - | 4,564 |
| Capital leases - equipment | 1,733 | 112 | 21 | - | 1,824 |
| Total capital assets being depreciated | <u>26,830,125</u> | <u>1,416,534</u> | <u>847,298</u> | <u>8,144</u> | <u>27,407,505</u> |
| Less accumulated depreciation: | | | | | |
| Infrastructure | 11,292,825 | 1,143,090 | 821,350 | - | 11,614,565 |
| Site improvements | 2,461 | 8 | - | - | 2,469 |
| Buildings and building improvements | 91,094 | 3,064 | - | - | 94,158 |
| Easements | 2,583 | 1,354 | 458 | - | 3,479 |
| Equipment | 328,912 | 24,084 | 23,546 | 28 | 329,478 |
| Internally generated software | 282 | 391 | - | - | 673 |
| Capital leases - equipment | 631 | 372 | 21 | - | 982 |
| Total accumulated depreciation | <u>11,718,788</u> | <u>1,172,363</u> | <u>845,375</u> | <u>28</u> | <u>12,045,804</u> |
| Total capital assets being depreciated, net | <u>15,111,337</u> | <u>244,171</u> | <u>1,923</u> | <u>8,116</u> | <u>15,361,701</u> |
| Governmental activity capital assets, net | <u>\$ 17,767,859</u> | <u>\$ 404,771</u> | <u>\$ 3,687</u> | <u>\$ 2,252</u> | <u>\$ 18,171,195</u> |

Depreciation expense for governmental activities (amounts expressed in thousands) for the year ended June 30, 2014 was charged to the following function:

Transportation \$ 1,172,363

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

(6) Long-Term Obligations

(a) Changes in Long-Term Obligations

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 2014 were as follows:

| | Balance July 1, 2013 | Additions | Deletions | Balance June 30, 2014 | Amounts Due Within One Year |
|-----------------------------------|-------------------------------------|------------------|------------------|--------------------------------------|--|
| Governmental activities: | | | | | |
| Compensated absences | \$ 46,760 | \$ 29,055 | \$ 29,270 | \$ 46,545 | \$ 5,304 |
| Capital lease obligations | 1,205 | 112 | 357 | 960 | 404 |
| Auto liability claims | 8,377 | 2,520 | 1,045 | 9,852 | 6,273 |
| Pollution remediation obligations | 2,300 | - | 1,900 | 400 | 30 |
| Certificates of participation | 16,320 | - | 1,965 | 14,355 | 2,070 |
| Total | \$ 74,962 | \$ 31,687 | \$ 34,537 | \$ 72,112 | \$ 14,081 |

Compensated absences will be liquidated by the applicable governmental funds that account for the salaries and wages of the related employees. Claims and judgments typically have been liquidated from the Road Fund. Pollution remediation obligations have been liquidated by the applicable governmental fund that accounts for the related construction project.

(b) Capital lease obligations

The Department leases land, office facilities, office and computer equipment, and other assets with a historical cost and accumulated depreciation of \$1.824 million and \$983 thousand, respectively, under capital lease arrangements. Although lease terms vary, certain leases are renewable subject to appropriation by the General Assembly. If renewal is reasonably assured leases requiring appropriation by the General Assembly are considered non-cancelable leases for financial reporting. Future minimum lease payments (amounts expressed in thousands) at June 30, 2014 are as follows:

| Year Ending June 30 | Principal | Interest | Total |
|--------------------------------|------------------|-----------------|-----------------|
| 2015 | 404 | 99 | 503 |
| 2016 | 458 | 42 | 500 |
| 2017 | 97 | 4 | 101 |
| 2018 | 1 | 0 | 1 |
| | \$ 960 | \$ 145 | \$ 1,105 |

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

(c) Pollution remediation obligations

The Department has recorded pollution remediation obligations for investigations and remediation of contaminated soils generally consisting of soil sampling, disposal of impact soil, and installation of groundwater monitoring wells.

(d) Certificates of Participation

The Department financed the purchase of certain Department-owned real and personal property (District 1 headquarters) through a third party (non-State issued) certificate. This non-State issued certificate is sold by a private concern and is repaid by Department appropriations pursuant to an installment purchase agreement. Interest varies from 3.9% - 5.5%. Future debt service requirements under certificates of participation (amounts expressed in thousands) at June 30, 2014, are as follows:

| <u>Year Ending June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------------------|------------------|-----------------|------------------|
| 2015 | 2,070 | 776 | 2,846 |
| 2016 | 2,185 | 655 | 2,840 |
| 2017 | 2,315 | 523 | 2,838 |
| 2018 | 2,450 | 384 | 2,834 |
| 2019 - 2020 | 5,335 | 317 | 5,652 |
| | <u>\$ 14,355</u> | <u>\$ 2,655</u> | <u>\$ 17,010</u> |

(7) Pension Plan

Substantially all of the Department's full-time employees who are not eligible for participation in another state-sponsored retirement plan participate in the State Employees' Retirement System (SERS), which is a pension trust fund in the State of Illinois reporting entity. The SERS is a single-employer defined benefit public employee retirement system (PERS) in which State employees participate, except those covered by the State Universities, Teachers', General Assembly, and Judges' Retirement Systems. The financial position and results of operations of the SERS for fiscal year 2014 are included in the State of Illinois' Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014. The SERS issues a separate CAFR that may be obtained by writing to the SERS, 2101 South Veterans Parkway, Springfield, Illinois, 62794-9255.

A summary of SERS benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the SERS' CAFR. Also included is a discussion of employer and employee obligations to contribute and the authority under which those obligations are established.

The Department pays employer retirement contributions based upon an actuarially determined percentage of their payrolls. For fiscal year 2014, the employer contribution rate was 40.312%. Effective for pay periods beginning after December 31, 1991, the State opted to pay the employee portion of retirement for most State agencies (including the Department) with employees covered by the State Employees' and Teachers' Retirement Systems. However, effective with the fiscal year 2004

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Notes to Financial Statements

June 30, 2014

budget, the State opted to stop paying the portion or a part of the portion of retirement for many State agencies (including the Department) for certain classes of employees covered by the State Employees' and Teachers' Retirement Systems. The pickup, when applicable, is subject to sufficient annual appropriations and those employees covered may vary across employee groups and State agencies.

(8) Post-employment Benefits

The State provides health, dental, vision, and life insurance benefits for retirees and their dependents in a program administered by the Department of Central Management Services. Substantially all State employees become eligible for post-employment benefits if they eventually become annuitants of one of the State sponsored pension plans. Health, dental, and vision benefits include basic benefits for annuitants and dependents under the State's self-insurance plan and insurance contracts currently in force. Annuitants may be required to contribute towards health, dental, and vision benefits with the amount based on factors such as date of retirement, years of credited service with the State, whether the annuitant is covered by Medicare, and whether the annuitant has chosen a managed health care plan. Annuitants who retired prior to January 1, 1998, and who are vested in the State Employees' Retirement System do not contribute towards health, dental, and vision benefits. For annuitants who retired on or after January 1, 1998, the annuitant's contribution amount is reduced five percent for each year of credited service with the State allowing those annuitants with twenty or more years of credited service to not have to contribute towards health, dental, and vision benefits. Annuitants also receive life insurance coverage equal to the annual salary of the last day of employment until age 60, at which time the benefit becomes \$5,000.

Public Act 97-0695, effective July 1, 2012, altered the contributions to be paid by the State, annuitants, survivors, and retired employees under the State Employees Group Insurance Act ("Act"). This Act requires the Director of Central Management Services to, on an annual basis, determine the amount the State should contribute. The remainder of the cost of coverage shall be the responsibility of the annuitant, survivor, or retired employee. These costs were to be assessed beginning July 1, 2013. However, four putative class actions were filed challenging the validity of this legislation under, among other things, the pension protection clause of the Illinois Constitution of 1970. The four class actions were consolidated in the circuit court of Sangamon County. The circuit court dismissed each of them for failure to state a cause of action, without certifying any classes. The Illinois Supreme Court allowed direct appeal. On July 3, 2014, the Illinois Supreme Court issued an opinion in the retirement health insurance case. The Illinois Supreme Court disagreed with the circuit court and determined the circuit court should not have dismissed the case. The Supreme Court sent the case back to the circuit court for reconsideration. As a result the Sangamon Country Circuit Court has directed SERS to discontinue withholding, as soon as possible, the retiree and survivor health insurance premiums that have been in effect since July 2013. The refunding of premiums paid since July 2013 is unresolved and will be decided by the courts.

The total cost of the State's portion of health, dental, vision, and life insurance benefits of all members, including post-employment health, dental, vision, and life insurance benefits, is recognized as an expense by the State in the Illinois Comprehensive Annual Financial Report. The State finances the costs on a pay-as-you-go basis. The total costs incurred for health, dental, vision, and life insurance benefits are not separated by department or component unit for annuitants and their dependents nor active employees and their dependents.

A summary of post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central

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DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

Management Services. A copy of the financial statements of the Department of Central Management Services may be obtained by writing to the Department of Central Management Services, William G. Stratton Building, 401 S. Spring St., Springfield, IL 62706.

(9) Fund Balance

(a) Categories

At June 30, 2014, the Department's fund balances were classified as follows:

| | <u>General Fund</u> | <u>Road Fund</u> | <u>State Const. Account</u> | <u>Nonmajor Funds</u> | <u>Total</u> |
|----------------------------|-------------------------|--------------------------|---------------------------------|---------------------------|--------------------------|
| Nonspendable: | | | | | |
| Loans and notes receivable | \$ 215 | \$ - | \$ - | \$ - | \$ 215 |
| Inventory | - | 40,292 | - | - | 40,292 |
| Total Nonspendable | <u>\$ 215</u> | <u>\$ 40,292</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 40,507</u> |
| Restricted purpose: | | | | | |
| General Transportation | \$ 45 | \$ - | \$ - | \$ 74,810 | \$ 74,855 |
| Debt Service | - | - | - | 11,791 | 11,791 |
| Total Restricted | <u>\$ 45</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 86,601</u> | <u>\$ 86,646</u> |
| Committed purpose: | | | | | |
| General Transportation | \$ - | \$ 475,223 | \$ - | \$ 223,685 | \$ 698,908 |
| Total Committed | <u>\$ -</u> | <u>\$ 475,223</u> | <u>\$ -</u> | <u>\$ 223,685</u> | <u>\$ 698,908</u> |
| Assigned purpose: | | | | | |
| Transportation Projects | \$ - | \$ - | \$ 16,116 | \$ - | \$ 16,116 |
| Total Unassigned | \$ - | \$ - | \$ - | \$ (38,277) | \$ (38,277) |
| Total Fund Balances | <u><u>\$ 260</u></u> | <u><u>\$ 515,515</u></u> | <u><u>\$ 16,116</u></u> | <u><u>\$ 272,009</u></u> | <u><u>\$ 803,900</u></u> |

The Federal Local Airport Fund and Federal Mass Transit Trust Fund had deficit fund balances of \$33.826 million and \$4.451 million, respectively, at June 30, 2014. The deficits funds will be eliminated by future recognition of earned but unavailable revenues and future grant resources.

(10) Risk Management

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; aviation liability; auto liability; workers compensation; and natural disasters. Except for a portion of the auto liability, the State retains the risk of loss (i.e. self insured) for these risks.

Auto liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claims liabilities are based upon the estimated ultimate cost of settling the claims

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. The Department's risk financing for auto liabilities has been determined using an estimate of claims outstanding.

The following is a reconciliation of the Department's claims liabilities for the years ended June 30, 2013 and June 30, 2014.

| <u>Year Ended June 30</u> | <u>Beginning Balance</u> | <u>Claims Incurred</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|-------------------------------|------------------------------|----------------------------|------------------|---------------------------|
| 2013 | \$ 7,539 | \$ 2,046 | \$ 1,208 | \$ 8,377 |
| 2014 | \$ 8,377 | \$ 2,520 | \$ 1,045 | \$ 9,852 |

(11) Commitments and Contingencies

(a) Commitments

The Department has outstanding construction projects for highway program improvements and administrative expenses in which it has entered into future commitments. The amount of the Department's commitments was \$4.730 billion at June 30, 2014.

(b) Encumbrances

The Department has Road Fund encumbrances for goods ordered but not received prior to June 30, 2014 of \$2.691 million.

(c) Operating Leases

The Department leases various real property and equipment under the terms of non-cancelable operating lease agreements that require the Department to make minimum lease payments plus pay a pro rata share of certain operating costs. Rent expense under operating leases was \$13.453 million for the year ended June 30, 2014.

The following is a schedule of future minimum lease payments under operating leases (amounts expressed in thousands):

| <u>Year Ending June 30</u> | <u>Total</u> |
|--------------------------------|---------------|
| 2015 | 321 |
| 2016 | 65 |
| 2017 | <u>11</u> |
| | <u>\$ 397</u> |

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2014

(d) Federal Funding

The Department receives federal grants which are subject to review and audit by federal grantor agencies. Certain costs could be questioned as not being an eligible expenditure under the terms of the grants. At June 30, 2014, there were no material questioned costs that have not been resolved with the federal awarding agencies. However, questioned costs could still be identified during audits to be conducted in the future. Management of the Department believes there will be no material adjustments to the federal grants and, accordingly, has not recorded a provision for possible repayment.

(e) Litigation

On April 19, 2004, an auto accident occurred wherein the plaintiff sued the State in *Chraca v. Miles*. On September 8, 2009, judgment was entered in the Circuit Court of Cook County for the amount of \$23.8 million against the State. On February 18, 2010, the State appealed the judgment to the First District Appellate Court of Illinois. The Appellate Court has ruled against the State. The plaintiff is seeking to enforce the judgment through the Court of Claims. An amount of \$2 million, the statutory limit on auto liability exposure per case, has been included in the long-term auto liability. Any amount to be paid in addition to this \$2 million is uncertain at this time. Any court-ordered judgment amount, including the \$2 million already accrued, would be paid from the Road Fund.

The Department is also routinely involved in a number of legal proceedings and claims that cover a wide range of matters. In the opinion of management, the outcome of these matters is not expected to have any material adverse effect on the financial position or results of operations of the Department.

State of Illinois
Department of Transportation

Combining Schedule of Accounts -
General Fund

June 30, 2014 (Expressed in Thousands)

| | General Fund Accounts | | | Total |
|--|-----------------------|--------------|----------------------------|-------------------|
| | General Revenue 0001 | I-FLY 0306 | Public Transportation 0627 | |
| ASSETS | | | | |
| Unexpended appropriations | \$ 21,455 | \$ - | \$ - | \$ 21,455 |
| Cash equity with State Treasurer | - | 45 | 642 | 687 |
| Due from other State funds | - | - | 304,709 | 304,709 |
| Loans receivable, net | 215 | - | - | 215 |
| Total assets | \$ 21,670 | \$ 45 | \$ 305,351 | \$ 327,066 |
| LIABILITIES | | | | |
| Accounts payable and accrued liabilities | \$ - | \$ - | \$ 5 | \$ 5 |
| Intergovernmental payables | 21,175 | - | 305,342 | 326,517 |
| Due to other Department funds | 280 | - | - | 280 |
| Due to other State funds | - | - | 4 | 4 |
| Total liabilities | 21,455 | - | 305,351 | 326,806 |
| FUND BALANCES | | | | |
| Nonspendable portion of loans receivable | 215 | - | - | 215 |
| Restricted | - | 45 | - | 45 |
| Total fund balances | 215 | 45 | - | 260 |
| Total liabilities and fund balances | \$ 21,670 | \$ 45 | \$ 305,351 | \$ 327,066 |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation

**Combining Schedule of Revenues,
Expenditures, and Changes in Fund Balances -
General Fund**

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | General Fund Accounts | | | |
|--|----------------------------|---------------|----------------------------------|------------------|
| | General Revenue 0001 | I-FLY 0306 | Public Transportation 0627 | Total |
| REVENUES | | | | |
| None | | | | |
| EXPENDITURES | | | | |
| Transportation | \$ 21,880 | \$ - | \$ 480,887 | \$ 502,767 |
| Total expenditures | 21,880 | - | 480,887 | 502,767 |
| Excess (deficiency) of revenues over (under) expenditures | (21,880) | - | (480,887) | (502,767) |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | |
| Appropriations from State resources | 22,190 | - | - | 22,190 |
| Lapsed appropriations | (330) | - | - | (330) |
| Receipts collected and transmitted to State Treasury | (80) | - | - | (80) |
| Net change in liabilities for reappropriated accounts | 20 | - | - | 20 |
| Transfers in | - | - | 480,887 | 480,887 |
| Net other sources (uses) of financial resources | 21,800 | - | 480,887 | 502,687 |
| Net change in fund balances | (80) | - | - | (80) |
| Fund balances, July 1, 2013 | 295 | 45 | - | 340 |
| FUND BALANCES, JUNE 30, 2014 | \$ 215 | \$ 45 | \$ - | \$ 260 |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation

**Combining Schedule of Accounts -
Road Fund**

June 30, 2014 (Expressed in Thousands)

| | Road Fund Accounts | | | |
|--|---------------------|--|--------------|---------------------|
| | Road 0011 | Working Capital Revolving Loan 0307 | Eliminations | Total |
| ASSETS | | | | |
| Unexpended appropriations | \$ 499,299 | \$ - | \$ - | \$ 499,299 |
| Cash equity with State Treasurer | 11,399 | 500 | - | 11,899 |
| Securities lending collateral equity with State Treasurer | - | 253 | - | 253 |
| Intergovernmental receivables, net | 435,610 | - | - | 435,610 |
| Other receivables, net | 25,427 | - | - | 25,427 |
| Due from other Department funds | 23,302 | - | - | 23,302 |
| Due from other State funds | 24 | - | - | 24 |
| Due from State of Illinois component units | 70,461 | - | - | 70,461 |
| Inventories | 40,292 | - | - | 40,292 |
| Total assets | \$ 1,105,814 | \$ 753 | \$ - | \$ 1,106,567 |
| LIABILITIES | | | | |
| Accounts payable and accrued liabilities | \$ 245,396 | \$ - | \$ - | \$ 245,396 |
| Intergovernmental payables | 108,706 | - | - | 108,706 |
| Due to other Department funds | 109 | - | - | 109 |
| Due to other State funds | 17,314 | - | - | 17,314 |
| Due to State of Illinois component units | 134,061 | - | - | 134,061 |
| Obligations under securities lending of State Treasurer | - | 253 | - | 253 |
| Unearned revenue | 836 | - | - | 836 |
| Total liabilities | 506,422 | 253 | - | 506,675 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue-DIR | 84,377 | - | - | 84,377 |
| Total deferred inflows of resources | 84,377 | - | - | 84,377 |
| Total liabilities and deferred inflows of resources | 590,799 | 253 | - | 591,052 |
| FUND BALANCES | | | | |
| Nonspendable portion of inventories | 40,292 | - | - | 40,292 |
| Committed | 474,723 | 500 | - | 475,223 |
| Total fund balances | 515,015 | 500 | - | 515,515 |
| Total liabilities, deferred inflows and fund balances | \$ 1,105,814 | \$ 753 | \$ - | \$ 1,106,567 |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation

**Combining Schedule of Revenues,
Expenditures, and Changes in Fund Balances -
Road Fund**

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Road Fund Accounts | | | |
|--|--------------------|--|--------------|-------------------|
| | Road 0011 | Working Capital Revolving Loan 0307 | Eliminations | Total |
| REVENUES | | | | |
| Sales taxes | \$ - | \$ - | \$ - | \$ - |
| Motor fuel taxes | 298,442 | - | - | 298,442 |
| Operating grants - Federal | 36,736 | - | - | 36,736 |
| Capital grants - Federal | 1,630,581 | - | - | 1,630,581 |
| Other operating grants | 99,067 | - | - | 99,067 |
| Other capital grants | 8,453 | - | - | 8,453 |
| Licenses and fees | 21,153 | - | - | 21,153 |
| Other charges for services | 45,113 | - | - | 45,113 |
| Total revenues | 2,139,545 | - | - | 2,139,545 |
| None | | | | |
| EXPENDITURES | | | | |
| Transportation | 1,764,816 | - | - | 1,764,816 |
| Debt service - principal | 357 | - | - | 357 |
| Debt service - interest | 136 | - | - | 136 |
| Capital outlays | 522,687 | - | - | 522,687 |
| Total expenditures | 2,287,996 | - | - | 2,287,996 |
| Excess (deficiency) of revenues over (under) expenditures | (148,451) | - | - | (148,451) |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | |
| Appropriations from State resources | 6,067,283 | - | - | 6,067,283 |
| Reappropriation to future year(s) | (3,432,334) | - | - | (3,432,334) |
| Lapsed appropriations | (439,969) | - | - | (439,969) |
| Receipts collected and transmitted to State Treasury | (1,647,787) | - | - | (1,647,787) |
| Net change in liabilities for reappropriated accounts | 94,542 | - | - | 94,542 |
| Amount of SAMS Transfers-in | (296,030) | - | - | (296,030) |
| Transfers-in | - | 500 | - | 500 |
| Transfers-out | (4,215) | - | - | (4,215) |
| Capital lease financing | 112 | - | - | 112 |
| Net other sources (uses) of financial resources | 341,602 | 500 | - | 342,102 |
| Net change in fund balances | 193,151 | 500 | - | 193,651 |
| Fund balances, July 1, 2013 | 336,468 | - | - | 336,468 |
| Decrease for changes in inventories | (14,604) | - | - | (14,604) |
| FUND BALANCES, JUNE 30, 2014 | \$ 515,015 | \$ 500 | \$ - | \$ 515,515 |

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
Department of Transportation
Combining Balance Sheet -
Nonmajor Governmental Funds
 June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | | |
|---|-------------------------|---|---------------------|----------------------------------|--|---|
| | Motor Fuel Tax Funds | Grade Crossing Protection 0019 | Aeronautics 0046 | Federal/Local Airport 0095 | Intercity Passenger Rail 0233 | State Rail Freight Loan Repayment 0265 |
| ASSETS | | | | | | |
| Unexpended appropriations | \$ 87,840 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cash equity with State Treasurer | - | 47,534 | 547 | 3,872 | 91 | 13,711 |
| Cash and cash equivalents | - | - | - | - | - | - |
| Securities lending collateral equity with State Treasurer | - | - | - | - | 45 | 6,664 |
| Intergovernmental receivables, net | - | - | - | 38,652 | - | - |
| Other receivables, net | - | - | - | - | - | 5 |
| Due from other Department funds | - | 3,500 | - | - | - | - |
| Due from other State funds | - | - | - | - | 576 | - |
| Due from State of Illinois component units | - | - | - | - | - | - |
| Loans receivable, net | - | - | - | - | - | 8,301 |
| Total assets | \$ 87,840 | \$ 51,034 | \$ 547 | \$ 42,524 | \$ 712 | \$ 28,681 |
| LIABILITIES | | | | | | |
| Accounts payable and accrued liabilities | \$ 376 | \$ 6,229 | \$ 11 | \$ 11,972 | \$ - | \$ - |
| Intergovernmental payables | 44,126 | 22,133 | - | 26,682 | - | - |
| Due to other Department funds | 42,915 | - | - | - | - | - |
| Due to other State funds | 423 | - | - | - | - | - |
| Due to State of Illinois component units | - | - | - | - | - | - |
| Obligations under securities lending of State Treasurer | - | - | - | - | 45 | 6,664 |
| Unearned revenue | - | - | - | 3,870 | - | - |
| Total liabilities | 87,840 | 28,362 | 11 | 42,524 | 45 | 6,664 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue - DIR | - | - | - | 33,826 | - | - |
| Total deferred inflows of resources | - | - | - | 33,826 | - | - |
| Total liabilities and deferred inflows of resources | 87,840 | 28,362 | 11 | 76,350 | 45 | 6,664 |
| FUND BALANCES (DEFICITS) | | | | | | |
| Restricted fund balance | - | - | - | - | - | - |
| Unrestricted | - | 22,672 | 536 | - | 667 | 22,017 |
| Committed fund balance | - | - | - | - | - | - |
| Unassigned fund balance | - | - | - | (33,826) | - | - |
| Total fund balances (deficits) | - | 22,672 | 536 | (33,826) | 667 | 22,017 |
| Total liabilities, deferred inflows and fund balances (deficits) | \$ 87,840 | \$ 51,034 | \$ 547 | \$ 42,524 | \$ 712 | \$ 28,681 |

State of Illinois
Department of Transportation
Combining Balance Sheet -
Nonmajor Governmental Funds
 June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | |
|---|----------------------|---|---|---|---|
| | Tax Recovery 0310 | Federal High Speed Rail Trust 0433 | Downstate Transit Improvement 0559 | Transportation Safety Highway Hire-Back 0589 | Downstate Public Transportation 0648 |
| ASSETS | | | | | |
| Unexpended appropriations | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cash equity with State Treasurer | 835 | 64,645 | 44,437 | 334 | 664 |
| Cash and cash equivalents | - | - | - | - | - |
| Securities lending collateral equity with State Treasurer | - | - | - | - | - |
| Intergovernmental receivables, net | - | 65,906 | - | - | - |
| Other receivables, net | - | - | - | - | - |
| Due from other Department funds | - | - | 28,240 | - | - |
| Due from other State funds | - | - | - | - | 179,329 |
| Due from State of Illinois component units | - | - | - | - | - |
| Loans receivable, net | - | - | - | - | - |
| Total assets | \$ 835 | \$ 130,551 | \$ 72,677 | \$ 334 | \$ 179,993 |
| LIABILITIES | | | | | |
| Accounts payable and accrued liabilities | \$ 38 | \$ 47,389 | \$ - | \$ - | \$ 75 |
| Intergovernmental payables | - | - | - | - | 6,242 |
| Due to other Department funds | - | - | - | - | 28,240 |
| Due to other State funds | - | - | - | - | - |
| Due to State of Illinois component units | - | - | - | - | - |
| Obligations under securities lending of State Treasurer | - | - | - | - | - |
| Unearned revenue | 6 | - | - | - | - |
| Total liabilities | 44 | 47,389 | - | - | 34,557 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - DIR | - | 55,591 | - | - | - |
| Total deferred inflows of resources | - | 55,591 | - | - | - |
| Total liabilities and deferred inflows of resources | 44 | 102,980 | - | - | 34,557 |
| FUND BALANCES (DEFICITS) | | | | | |
| Restricted fund balance | - | - | 72,677 | 334 | - |
| Unrestricted | 791 | 27,571 | - | - | 145,436 |
| Committed fund balance | - | - | - | - | - |
| Unassigned fund balance | - | - | - | - | - |
| Total fund balances (deficits) | 791 | 27,571 | 72,677 | 334 | 145,436 |
| Total liabilities, deferred inflows and fund balances (deficits) | \$ 835 | \$ 130,551 | \$ 72,677 | \$ 334 | \$ 179,993 |

State of Illinois
Department of Transportation
Combining Balance Sheet -
Nonmajor Governmental Funds
 June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | |
|---|---|------------------------------|---------------------------------------|---|---|
| | Airport Land Loan Revolving 0669 | Roadside Memorial 0697 | Federal Mass Transit Trust 0853 | Cycle Rider Safety Training 0863 | Rail Freight Loan Repayment 0936 |
| ASSETS | | | | | |
| Unexpended appropriations | - | - | - | 986 | - |
| Cash equity with State Treasurer | 93 | 1,410 | - | - | 3,280 |
| Cash and cash equivalents | - | - | - | - | - |
| Securities lending collateral equity with State Treasurer | 47 | - | - | - | 1,663 |
| Intergovernmental receivables, net | - | 43 | 5,690 | - | - |
| Other receivables, net | - | - | - | - | 1 |
| Due from other Department funds | - | - | - | - | - |
| Due from other State funds | - | - | - | - | - |
| Due from State of Illinois component units | - | - | - | - | - |
| Loans receivable, net | - | - | - | - | 621 |
| Total assets | \$ 140 | \$ 1,453 | \$ 5,690 | \$ 986 | \$ 5,565 |
| LIABILITIES | | | | | |
| Accounts payable and accrued liabilities | - | - | 4,453 | 292 | - |
| Intergovernmental payables | - | - | 859 | - | - |
| Due to other Department funds | - | - | - | - | - |
| Due to other State funds | - | - | - | - | - |
| Due to State of Illinois component units | - | - | 378 | 694 | - |
| Obligations under securities lending of State Treasurer | 47 | - | - | - | 1,663 |
| Unearned revenue | - | - | - | - | - |
| Total liabilities | 47 | - | 5,690 | 986 | 1,663 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - DIR | - | - | 4,451 | - | - |
| Total deferred inflows of resources | - | - | 4,451 | - | - |
| Total liabilities and deferred inflows of resources | 47 | - | 10,141 | 986 | 1,663 |
| FUND BALANCES (DEFICITS) | | | | | |
| Restricted fund balance | - | 1,453 | - | - | - |
| Unrestricted | 93 | - | - | - | 3,902 |
| Committed fund balance | - | - | (4,451) | - | - |
| Unassigned fund balance | 93 | 1,453 | (4,451) | - | 3,902 |
| Total fund balances (deficits) | 140 | \$ 1,453 | \$ 5,690 | \$ 986 | \$ 5,565 |
| Total liabilities, deferred inflows and fund balances (deficits) | 47 | - | 10,141 | 986 | 1,663 |

State of Illinois
Department of Transportation
Combining Balance Sheet -
Nonmajor Governmental Funds
 June 30, 2014 (Expressed in Thousands)

| | Capital Projects | | | | Debt Service | | | Total |
|---|------------------------------|------------------|------------------------------|---------------|---|-----------------|-------------------|-------------------|
| | Transportation Bond Series A | | Transportation Bond Series B | | General Obligation Bond Retirement and Interest | | IDOT Debt Service | |
| | 0553 | 0695 | 0554 | D | 0101 | 2494 | | |
| ASSETS | | | | | | | | |
| Unexpended appropriations | \$ 15,821 | \$ 54,125 | \$ 126,238 | \$ - | \$ - | \$ - | \$ - | \$ 285,010 |
| Cash equity with State Treasurer | - | - | - | - | - | - | - | 181,453 |
| Cash and cash equivalents | - | - | - | 250 | - | - | 2,506 | 2,756 |
| Securities lending collateral equity with State Treasurer | - | - | - | - | - | - | - | 8,419 |
| Intergovernmental receivables, net | - | - | - | - | - | - | - | 110,291 |
| Other receivables, net | - | 21 | - | - | - | - | - | 27 |
| Due from other Department funds | - | - | - | 96 | - | - | - | 31,836 |
| Due from other State funds | - | - | - | - | - | - | - | 179,905 |
| Due from State of Illinois component units | - | - | - | - | - | - | - | - |
| Loans receivable, net | - | - | - | - | 9,285 | - | - | 18,207 |
| Total assets | \$ 15,821 | \$ 54,146 | \$ 126,238 | \$ 346 | \$ 9,285 | \$ 2,506 | \$ - | \$ 817,904 |
| LIABILITIES | | | | | | | | |
| Accounts payable and accrued liabilities | \$ 5,305 | \$ 44,018 | \$ 10,673 | \$ - | \$ - | \$ - | \$ - | \$ 130,831 |
| Intergovernmental payables | 10,516 | 10,128 | 115,565 | - | - | - | - | 236,251 |
| Due to other Department funds | - | - | - | - | - | - | - | 71,155 |
| Due to other State funds | - | - | - | - | - | - | - | 423 |
| Due to State of Illinois component units | - | - | - | - | - | - | - | 1,072 |
| Obligations under securities lending of State Treasurer | - | - | - | - | - | - | - | 8,419 |
| Unearned revenue | - | - | - | - | - | - | - | 3,876 |
| Total liabilities | 15,821 | 54,146 | 126,238 | - | - | - | - | 452,027 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable revenue - DIR | - | - | - | - | - | - | - | 93,868 |
| Total deferred inflows of resources | - | - | - | - | - | - | - | 93,868 |
| Total liabilities and deferred inflows of resources | 15,821 | 54,146 | 126,238 | - | - | - | - | 545,895 |
| FUND BALANCES (DEFICITS) | | | | | | | | |
| Restricted fund balance | - | - | - | 346 | 9,285 | 2,506 | - | 86,601 |
| Unrestricted | - | - | - | - | - | - | - | 223,685 |
| Committed fund balance | - | - | - | - | - | - | - | (38,277) |
| Unassigned fund balance | - | - | - | 346 | 9,285 | 2,506 | - | 272,009 |
| Total fund balances (deficits) | - | - | - | 346 | 9,285 | 2,506 | - | 272,009 |
| Total liabilities, deferred inflows and fund balances (deficits) | \$ 15,821 | \$ 54,146 | \$ 126,238 | \$ 346 | \$ 9,285 | \$ 2,506 | \$ - | \$ 817,904 |

State of Illinois
Department of Transportation
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Motor Fuel Tax Funds | Grade Crossing Protection 0019 | Aeronautics 0046 | Federal/Local Airport 0095 | Intercity Passenger Rail 0233 | State Rail Freight Loan Repayment 0265 | Special Revenue |
|--|----------------------|--------------------------------|------------------|----------------------------|-------------------------------|--|------------------|
| REVENUES | | | | | | | |
| Sales tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Motor fuel taxes | (508,754) | - | - | - | - | - | |
| Operating grants - Federal | - | - | - | 50,305 | - | - | |
| Other operating grants | - | - | - | 3,383 | - | - | |
| Licenses and fees | - | - | 209 | - | - | - | |
| Other charges for services | - | - | - | - | - | - | |
| Other | - | - | - | - | 293 | - | |
| Interest and other investment income | - | - | - | - | 1 | - | 287 |
| Total revenues | (508,754) | - | 209 | 53,688 | 294 | - | 287 |
| EXPENDITURES | | | | | | | |
| Transportation | 12,848 | 43,712 | 11 | 65,071 | - | - | 63 |
| Intergovernmental | 565,138 | - | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - | - | - |
| Debt service - interest | - | - | - | - | - | - | - |
| Capital outlays | - | - | - | - | - | - | - |
| Total expenditures | 577,986 | 43,712 | 11 | 65,071 | - | - | 63 |
| Excess (deficiency) of revenues over (under) expenditures | (1,086,740) | (43,712) | 198 | (11,383) | 294 | - | 224 |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | | | | |
| Appropriations from State resources | 14,572 | - | - | - | - | - | - |
| Reappropriation to future year(s) | (1,724) | - | - | - | - | - | - |
| Lapsed appropriations | - | - | - | - | - | - | - |
| Receipts collected and transmitted to State Treasury for reappropriated accounts | 8,404 | - | - | - | - | - | - |
| Amount of SAMS Transfers out | 1,142,108 | - | - | - | - | - | - |
| Transfers-in | - | 42,000 | - | - | - | - | - |
| Transfers-out | (76,620) | (3,000) | - | (69) | - | - | - |
| Net other sources (uses) of financial resources | 1,086,740 | 39,000 | - | (69) | - | - | - |
| Net change in fund balances | - | (4,712) | 198 | (11,452) | 294 | - | 224 |
| Fund balances (deficits), July 1, 2013 | - | 27,384 | 338 | (22,374) | 373 | - | 21,793 |
| FUND BALANCES (DEFICITS), JUNE 30, 2014 | \$ - | \$ 22,672 | \$ 536 | \$ (33,826) | \$ 667 | \$ - | \$ 22,017 |

**State of Illinois
Department of Transportation**

**Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds**

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | |
|--|----------------------|--|--|---|--|
| | Tax Recovery 0310 | Federal High Speed Rail Trust 0433 | Downstate Transit Improvement 0559 | Transportation Safety Highway Hire-Back 0589 | Downstate Public Transportation 0648 |
| REVENUES | | | | | |
| Sales tax | \$ - | \$ - | \$ - | \$ - | \$ 217,829 |
| Motor fuel taxes | - | - | - | - | - |
| Operating grants - Federal | - | 151,885 | - | - | - |
| Other operating grants | - | - | - | - | - |
| Licenses and fees | - | - | - | - | - |
| Other charges for services | 662 | - | - | - | - |
| Other | - | - | - | 344 | 63 |
| Interest and other investment income | - | - | - | - | - |
| Total revenues | 662 | 151,885 | - | 344 | 217,892 |
| EXPENDITURES | | | | | |
| Transportation | 595 | 145,702 | 550 | 200 | 183,563 |
| Intergovernmental | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - |
| Debt service - interest | - | - | - | - | - |
| Capital outlays | - | 35,808 | - | - | - |
| Total expenditures | 595 | 181,510 | 550 | 200 | 183,563 |
| Excess (deficiency) of revenues over (under) expenditures | 67 | (29,625) | (550) | 144 | 34,329 |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | | |
| Appropriations from State resources | - | - | - | - | - |
| Reappropriation to future year(s) | - | - | - | - | - |
| Lapsed appropriations | - | - | - | - | - |
| Receipts collected and transmitted to State Treasury | - | - | - | - | - |
| Net change in liabilities for reappropriated accounts | - | - | - | - | - |
| Amount of SAMS Transfers out | - | - | 28,240 | - | - |
| Transfers-in | - | - | - | - | - |
| Transfers-out | - | - | - | - | (28,240) |
| Net other sources (uses) of financial resources | - | - | 28,240 | - | (28,240) |
| Net change in fund balances | 67 | (29,625) | 27,690 | 144 | 6,089 |
| Fund balances (deficits), July 1, 2013 | 724 | 57,196 | 44,967 | 190 | 139,347 |
| FUND BALANCES (DEFICITS), JUNE 30, 2014 | \$ 791 | \$ 27,571 | \$ 72,677 | \$ 334 | \$ 145,436 |

State of Illinois
Department of Transportation
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | | | |
|--|--|------------------------------|---|---------------------------------------|--|--|-----------------|
| | Airport Land Loan Revolving 0669 | Roadside Memorial 0697 | Metro-East Public Transportation 0794 | Federal Mass Transit Trust 0853 | Cycle Rider Safety Training 0863 | Rail Freight Loan Repayment 0936 | |
| REVENUES | | | | | | | |
| Sales tax | - | \$ | - | \$ | - | \$ | - |
| Motor fuel taxes | - | - | - | - | - | - | - |
| Operating grants - Federal | - | - | - | 20,242 | - | - | - |
| Other operating grants | - | - | - | - | - | - | - |
| Licenses and fees | - | - | - | - | - | - | - |
| Other charges for services | - | 474 | - | - | - | - | - |
| Other | - | - | - | - | - | 1 | - |
| Interest and other investment income | 1 | - | - | - | - | - | 42 |
| Total revenues | 1 | 474 | - | 20,242 | 1 | - | 42 |
| EXPENDITURES | | | | | | | |
| Transportation | - | - | - | 24,161 | 3,214 | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - | - | - |
| Debt service - interest | - | - | - | - | - | - | - |
| Capital outlays | - | - | - | - | - | - | - |
| Total expenditures | - | - | - | 24,161 | 3,214 | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 1 | 474 | - | (3,919) | (3,213) | - | 42 |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | | | | |
| Appropriations from State resources | - | - | - | - | 11,474 | - | - |
| Reappropriation to future year(s) | - | - | - | - | (6,069) | - | - |
| Lapsed appropriations | - | - | - | - | (1,135) | - | - |
| Receipts collected and transmitted to State Treasury | - | - | - | - | (1) | - | - |
| Net change in liabilities for reappropriated accounts | - | - | - | - | (1,056) | - | - |
| Amount of SAMS Transfers out | - | - | - | - | - | - | - |
| Transfers-in | - | - | - | - | - | - | - |
| Transfers-out | - | - | - | - | - | - | - |
| Net other sources (uses) of financial resources | - | - | - | - | 3,213 | - | - |
| Net change in fund balances | 1 | 474 | - | (3,919) | - | - | 42 |
| Fund balances (deficits), July 1, 2013 | 92 | 979 | - | (532) | - | - | 3,860 |
| FUND BALANCES (DEFICITS), JUNE 30, 2014 | \$ 93 | \$ 1,453 | \$ - | \$ (4,451) | \$ - | \$ - | \$ 3,902 |

**State of Illinois
Department of Transportation**

**Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds**

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Capital Projects | | | | Debt Service | | Total |
|--|---|---|---|----------------------------------|---|---------------------------------|-------------|
| | Transportation Bond Series A 0553 | Transportation Bond Series B 0554 | Transportation Bond Series D 0695 | IDOT Capital Projects 1494 | General Obligation Retirement and Interest 0101 | IDOT Debt Service 2494 | |
| REVENUES | | | | | | | |
| Sales tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 217,829 |
| Motor fuel taxes | - | - | - | - | - | - | (508,764) |
| Operating grants - Federal | - | - | - | - | - | - | 222,432 |
| Other operating grants | - | - | - | - | - | - | 3,383 |
| Licenses and fees | - | - | - | - | - | - | 209 |
| Other charges for services | - | - | - | - | - | - | 1,136 |
| Other | - | - | - | - | 5 | - | 706 |
| Interest and other investment income | - | - | - | - | 320 | - | 651 |
| Total revenues | - | - | - | - | 325 | - | (62,408) |
| EXPENDITURES | | | | | | | |
| Transportation | 44,083 | 448,190 | 285,415 | 1,351 | - | 1 | 1,258,740 |
| Intergovernmental | - | - | - | - | - | - | 565,138 |
| Debt service - principal | - | - | - | - | - | 1,965 | 1,965 |
| Debt service - interest | - | - | - | - | - | 886 | 886 |
| Capital outlays | 81,200 | 27,558 | 402,100 | - | - | - | 546,686 |
| Total expenditures | 125,283 | 475,748 | 687,515 | 1,351 | - | 2,852 | 2,373,395 |
| Excess (deficiency) of revenues over (under) expenditures | (125,283) | (475,748) | (687,515) | (1,351) | 325 | (2,852) | (2,435,803) |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | | | | |
| Appropriations from State resources | 265,237 | 3,255,357 | 2,032,806 | - | - | - | 5,579,446 |
| Reappropriation to future year(s) | (121,554) | (1,701,263) | (1,343,702) | - | - | - | (3,178,588) |
| Lapsed appropriations | (3,109) | (1,040,859) | (6,271) | - | - | - | (1,053,098) |
| Receipts collected and transmitted to State Treasury | - | - | - | - | (1,788) | - | (1,789) |
| Net change in liabilities for reappropriated accounts | (15,281) | (37,487) | 10,682 | - | - | - | (34,738) |
| Amount of SAMS Transfers out | - | - | - | - | - | - | 1,142,108 |
| Transfers-in | - | - | - | 1,312 | 69 | 2,903 | 74,524 |
| Transfers-out | - | - | - | - | - | - | (107,929) |
| Net other sources (uses) of financial resources | 125,293 | 475,748 | 687,515 | 1,312 | (1,719) | 2,903 | 2,419,936 |
| Net change in fund balances | - | - | - | (39) | (1,394) | 51 | (15,867) |
| Fund balances (deficits), July 1, 2013 | - | - | - | 385 | 10,679 | 2,455 | 287,876 |
| FUND BALANCES (DEFICITS), JUNE 30, 2014 | \$ - | \$ - | \$ - | \$ 346 | \$ 9,285 | \$ 2,506 | \$ 272,009 |

State of Illinois
Department of Transportation

Combining Schedule of Accounts -
Motor Fuel Tax Fund

June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | | |
|--|------------------------|-------------------------------------|---|--|--------------------|------------------|
| | Motor Fuel Tax 0012 | Motor Fuel Tax- Counties 0413 | Motor Fuel Tax- Municipalities 0414 | Motor Fuel Tax- Townships and Road Districts 0415 | Eliminations | Total |
| ASSETS | | | | | | |
| Unexpended appropriations | \$ 87,840 | \$ - | \$ - | \$ - | \$ - | \$ 87,840 |
| Due from other Department funds | - | 15,448 | 21,666 | 7,012 | (44,126) | - |
| Total assets | \$ 87,840 | \$ 15,448 | \$ 21,666 | \$ 7,012 | \$ (44,126) | \$ 87,840 |
| LIABILITIES | | | | | | |
| Accounts payable and accrued liabilities | \$ 376 | \$ - | \$ - | \$ - | \$ - | \$ 376 |
| Intergovernmental payables | - | 15,448 | 21,666 | 7,012 | - | 44,126 |
| Due to other Department funds | 87,041 | - | - | - | (44,126) | 42,915 |
| Due to other State funds | 423 | - | - | - | - | 423 |
| Total liabilities | \$ 87,840 | \$ 15,448 | \$ 21,666 | \$ 7,012 | \$ (44,126) | \$ 87,840 |
| FUND BALANCES | | | | | | |
| Unrestricted | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| Total fund balances | - | - | - | - | - | - |
| Total liabilities and fund balances | \$ 87,840 | \$ 15,448 | \$ 21,666 | \$ 7,012 | \$ (44,126) | \$ 87,840 |

State of Illinois
Department of Transportation

**Combining Schedule of Revenues,
Expenditures, and Changes in Fund Balances -
Motor Fuel Tax Fund**

For the Year Ended June 30, 2014 (Expressed in Thousands)

| | Special Revenue | | | | | Total |
|--|-------------------------|-------------------------------------|---|--|--------------|--------------------|
| | Motor Fuel Tax- 0012 | Motor Fuel Tax- Counties 0413 | Motor Fuel Tax- Municipalities 0414 | Motor Fuel Tax- and Road Districts 0415 | Eliminations | |
| REVENUES | | | | | | |
| Motor fuel taxes | \$ (1,073,892) | \$ 197,854 | \$ 277,483 | \$ 89,801 | \$ - | \$ (508,754) |
| Total revenues | (1,073,892) | 197,854 | 277,483 | 89,801 | - | (508,754) |
| EXPENDITURES | | | | | | |
| Transportation | 12,848 | - | - | - | - | 12,848 |
| Intergovernmental | - | 197,854 | 277,483 | 89,801 | - | 565,138 |
| Total expenditures | 12,848 | 197,854 | 277,483 | 89,801 | - | 577,986 |
| Deficiency of revenues under expenditures | (1,086,740) | - | - | - | - | (1,086,740) |
| OTHER SOURCES (USES) OF FINANCIAL RESOURCES | | | | | | |
| Appropriations from State resources | 14,572 | - | - | - | - | 14,572 |
| Lapsed appropriations | (1,724) | - | - | - | - | (1,724) |
| Net change in liabilities for reappropriated accounts | 8,404 | - | - | - | - | 8,404 |
| Amount of SAMS Transfers-out | 1,142,108 | - | - | - | - | 1,142,108 |
| Transfers-out | (76,620) | - | - | - | - | (76,620) |
| Net other sources (uses) of financial resources | 1,086,740 | - | - | - | - | 1,086,740 |
| Net change in fund balances | - | - | - | - | - | - |
| Fund balances, July 1, 2013 | - | - | - | - | - | - |
| FUND BALANCES, JUNE 30, 2014 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014
AND FINANCIAL AUDIT
For the Year Ended June 30, 2014

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Fiscal Year 2014
 - Fiscal Year 2013
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash
 - Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable
- Analysis of Operations (Unaudited):
 - Agency Functions and Planning Program (Unaudited)
 - Average Number of Full-Time Employees (Unaudited)
 - Annual Cost Statistics by Major Object Classification (Unaudited)
 - Emergency Purchases (Unaudited)
 - Schedule of Illinois First Projects (Unaudited)
 - Memorandums of Understanding (Unaudited)
 - Service Efforts and Accomplishments (Unaudited)
 - Summary of Major Projects (Unaudited)

The auditor's report that covers the Supplementary Information for State Compliance Purposes states that it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditor's opinion, it is fairly stated, in all material respects in relation to the basic financial statements as a whole from which it has been derived. The auditor's report also states the Analysis of Operations Section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2014

| P. A. 98-0050 P. A. 98-0591 P. A. 98-0642 | Appropriations (Net of Transfers) | | Expenditures through | | Expenditures through | | Total Expenditures 14 Months Ended August 31, 2014 | Balance Reappropriated July 1, 2014 | Balance Lapsed August 31, 2014 |
|---|-----------------------------------|-----------------------|-------------------------|-----------------------|----------------------|-----------------------|--|-------------------------------------|--------------------------------|
| | New | Reappropriated | Total | June 30, 2014 | August 31, 2014 | | | | |
| Appropriated Funds | | | | | | | | | |
| General Revenue (001) | \$ 750,000 | \$ - | \$ 750,000 | \$ 424,542 | \$ - | \$ 424,542 | \$ - | \$ - | \$ 325,458 |
| GRF- Awards and Grants | 265,000 | - | 265,000 | 227,711 | 32,735 | 260,446 | - | - | 4,554 |
| Aeronautics - Executive Air Transport | - | 16,500,000 | 16,500,000 | - | 16,500,000 | 16,500,000 | - | - | - |
| Reims. Service Boards for Reduced Fares | 4,675,000 | - | 4,675,000 | - | 4,675,000 | 4,675,000 | - | - | - |
| ADA Paratransit Services | - | - | - | - | - | - | - | - | - |
| Total General Revenue (001) | \$ 5,690,000 | \$ 16,500,000 | \$ 22,190,000 | \$ 652,253 | \$ 21,207,735 | \$ 21,859,988 | \$ - | \$ - | \$ 350,012 |
| Road Fund (011): | | | | | | | | | |
| Central Administration and Planning: | | | | | | | | | |
| Central Administration and Planning | \$ 80,312,300 | \$ - | \$ 80,312,300 | \$ 72,123,048 | \$ 6,041,856 | \$ 78,164,904 | \$ - | \$ - | \$ 2,147,396 |
| Planning, Research and Development | 550,000 | 1,839,651 | 2,389,651 | 598,950 | - | 598,950 | 1,790,701 | - | - |
| Hazardous Materials Abatement | 600,000 | 810,762 | 1,410,762 | 416,625 | - | 416,625 | 994,137 | - | - |
| Metro Planning - Federal/Local | 37,000,000 | 55,071,016 | 92,071,016 | 40,390,063 | - | 40,390,063 | 51,680,953 | - | - |
| Metro Planning - State Share | 6,000,000 | 11,930,220 | 17,930,220 | 3,917,062 | - | 3,917,062 | 14,013,158 | - | - |
| SAFETEA-LU - Federal Reimb. -Planning Activities | 1,750,000 | - | 1,750,000 | 1,605,827 | 632 | 1,606,459 | - | - | 143,541 |
| IDOT ITS Priority Program - Federal Reimb. | 1,000,000 | 17,961,885 | 18,961,885 | 27,217 | - | 27,217 | 18,934,668 | - | - |
| IDOT ITS Priority Program - State | 3,500,000 | 18,142,348 | 21,642,348 | 2,562,019 | - | 2,562,019 | 19,080,329 | - | - |
| Administrative - ARRA Other Capital | - | 5,742,917 | 5,742,917 | 352,527 | - | 352,527 | 5,390,390 | - | - |
| Information Processing | 34,225,100 | - | 34,225,100 | 25,227,344 | 5,316,558 | 30,543,902 | - | - | 3,681,198 |
| Central Administration Tort Claims | 1,426,200 | - | 1,426,200 | 97,000 | 91,673 | 1,341,728 | - | - | 84,472 |
| Claims For Civil Lawsuits | 225,000 | - | 225,000 | 97,000 | - | 97,000 | - | - | 128,000 |
| Enhance, Congest and Air Quality Projects | 5,000,000 | 31,406,002 | 36,406,002 | 3,109,858 | - | 3,109,858 | - | - | - |
| Auto Liability Claims | 3,610,800 | - | 3,610,800 | 1,664,226 | 133,774 | 1,798,000 | - | - | 1,812,800 |
| Total Central Administration and Planning | \$ 175,199,400 | \$ 142,904,801 | \$ 318,104,201 | \$ 153,341,821 | \$ 11,584,493 | \$ 164,926,314 | \$ 145,180,480 | \$ - | \$ 7,997,407 |
| Division of Highways: | | | | | | | | | |
| Central Division of Highways | \$ 52,867,600 | \$ 349,389 | \$ 53,216,989 | \$ 48,132,364 | \$ 1,094,643 | \$ 49,227,007 | \$ 391,068 | \$ 3,598,914 | \$ - |
| Motorist Damage to State Vehicles and Equipment | 1,000,000 | 2,332,143 | 3,332,143 | 580,088 | - | 580,088 | 2,752,055 | - | - |
| State Radio Communications (STARCOM) | 3,000,000 | 820,473 | 3,820,473 | 2,441,503 | - | 2,441,503 | 1,378,970 | - | - |
| Technology Transfer Center | 100,000 | 77,633 | 177,633 | 78,116 | - | 78,116 | 99,517 | - | - |
| Homeland Security | 4,000,000 | 6,395,518 | 10,395,518 | 859,567 | 76,795 | 936,362 | 6,770,354 | - | 2,688,802 |
| Day Labor | 11,663,200 | 575,084 | 12,238,284 | 9,485,958 | 726,620 | 10,212,578 | 1,033,675 | 992,031 | 929,322 |
| District 1 | 234,170,710 | 6,658,808 | 240,829,518 | 212,747,129 | 12,817,759 | 225,564,888 | 5,967,308 | 5,967,308 | 9,297,322 |
| District 2 | 69,202,400 | 2,751,478 | 71,953,878 | 64,852,370 | 3,452,858 | 68,305,228 | 2,087,093 | 1,561,557 | 1,561,557 |
| District 3 | 65,149,900 | 2,331,868 | 67,481,768 | 60,969,595 | 3,180,966 | 64,150,561 | 2,571,441 | 759,766 | 759,766 |
| District 4 | 60,630,300 | 3,043,250 | 63,673,550 | 55,597,031 | 3,232,313 | 58,829,344 | 2,096,947 | 2,096,947 | 2,747,259 |
| District 5 | 46,889,800 | 1,659,873 | 48,549,673 | 43,255,537 | 2,643,175 | 45,898,712 | 1,374,026 | 1,276,935 | 1,276,935 |
| District 6 | 63,092,300 | 2,812,807 | 65,905,107 | 58,440,226 | 3,616,774 | 62,057,000 | 3,004,998 | 3,004,998 | 843,109 |
| District 7 | 50,323,100 | 2,032,397 | 52,355,497 | 46,966,640 | 2,703,094 | 49,669,734 | 1,691,132 | 1,691,132 | 994,631 |
| District 8 | 80,935,500 | 2,800,651 | 83,736,151 | 74,105,657 | 5,433,577 | 79,539,234 | 2,582,487 | 1,614,430 | 1,614,430 |
| District 9 | 46,287,500 | 1,408,139 | 47,695,639 | 43,128,109 | 2,593,168 | 45,721,277 | 1,291,161 | 683,201 | 683,201 |
| County Engineers Compensation Program | 3,485,000 | - | 3,485,000 | 3,485,000 | - | 3,485,000 | - | - | - |
| Maintenance Agreements | 14,500,000 | 22,098,817 | 36,598,817 | 20,891,028 | - | 20,891,028 | 15,707,789 | - | - |
| Land and Buildings | 10,750,000 | 35,768,881 | 46,518,881 | 9,696,948 | - | 9,696,948 | 36,821,933 | - | - |
| Hazardous Materials | 750,000 | 8,577,908 | 9,327,908 | 797,323 | - | 797,323 | 8,530,585 | - | - |
| Maintenance, Traffic and Physical Research Purposes | 49,900,000 | 27,728,887 | 77,628,887 | 43,058,480 | 1,667,867 | 44,726,347 | 32,239,834 | 662,706 | 662,706 |
| Motorist Damage to Highway Structures | 5,500,000 | 7,939,707 | 13,439,707 | 5,382,558 | - | 5,382,558 | 8,057,149 | - | - |
| Central Division of Highways Refunds | 50,000 | - | 50,000 | 23,767 | 550 | 24,317 | - | - | 25,683 |
| Total Division of Highways | \$ 874,247,310 | \$ 138,163,711 | \$ 1,012,411,021 | \$ 804,974,994 | \$ 43,240,159 | \$ 848,215,153 | \$ 136,449,522 | \$ - | \$ 27,746,346 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2014

| | Appropriations (Net of Transfers) | | Expenditures through | | Total Expenditures 14 Months Ended August 31, 2014 | Balance | |
|--|-----------------------------------|-------------------------|-------------------------|-------------------------|--|-----------------------------|------------------------|
| | New | Reappropriated | June 30, 2014 | August 31, 2014 | | Reappropriated July 1, 2014 | Lapsed August 31, 2014 |
| Construction: | | | | | | | |
| Township Bridge | \$ 15,000,000 | \$ 25,931,310 | \$ 40,931,310 | \$ 13,661,086 | \$ 13,661,086 | \$ 27,270,224 | \$ - |
| Appointement Consultation w/ County Superintendents | 35,814,300 | - | 35,814,300 | 35,814,300 | 35,814,300 | - | - |
| Highway Construction - Consultant and Preliminary Eng | - | 4,775,763 | 4,775,763 | 334,146 | 334,146 | 4,441,617 | - |
| Highway Construction & Refunds - State Share | 805,985,700 | 638,661,181 | 1,444,646,881 | 314,339,603 | 314,339,603 | 1,130,307,278 | - |
| Highway Construction & Refunds - Local Projects | 458,903,000 | 1,696,178,551 | 2,155,081,551 | 642,517,359 | 642,517,359 | 1,512,564,192 | - |
| Highway Construction - Federal | - | 197,383,388 | 197,383,388 | 30,431,125 | 30,431,125 | 159,470,191 | 7,482,072 |
| Highway Construction - State Share | - | 85,799,277 | 85,799,277 | 10,310,949 | 10,310,949 | 75,488,328 | - |
| ARRA Highways | - | 326,003,431 | 326,003,431 | 4,402,766 | 4,402,766 | 56,600,665 | 265,000,000 |
| Total Construction | \$ 1,315,703,000 | \$ 2,974,732,901 | \$ 4,290,435,901 | \$ 1,051,811,334 | \$ 1,051,811,334 | \$ 2,966,142,495 | \$ 272,482,072 |
| Division of Traffic Safety: | | | | | | | |
| Traffic Safety | \$ 10,271,800 | \$ - | \$ 10,271,800 | \$ 9,221,996 | \$ 9,221,996 | \$ 316,544 | \$ 733,260 |
| Primary Seatbelt Enforcement Incentive Grant | 600,000 | 7,187,169 | 7,187,169 | 2,050,257 | 2,050,257 | 5,136,912 | 600,000 |
| Disrupted Driving Programs | - | 600,000 | 600,000 | - | - | 600,000 | - |
| Traffic Safety Implementation Program | 2,721,024 | - | 2,721,024 | 2,244,437 | 2,244,437 | 21,631 | 454,956 |
| Commercial Motor Vehicle Safety | 4,646,400 | - | 4,646,400 | 3,967,189 | 3,967,189 | 103,400 | 575,811 |
| Impaired Driving Incentive Program | 259,100 | - | 259,100 | 198,405 | 198,405 | 13,544 | 47,151 |
| Alcohol Traffic Safety Program (410) | 426,100 | - | 426,100 | 156,283 | 156,283 | 63,729 | 206,088 |
| IL Liquor Control Commission - Alcohol Traffic Safety (410) | 15,000 | - | 15,000 | 4,097 | 4,097 | - | 10,903 |
| Secretary of State | 197,700 | - | 197,700 | 122,188 | 122,188 | 21,416 | 54,096 |
| Secretary of State - Impaired Driving Incentive Program | 205,900 | - | 205,900 | 129,542 | 129,542 | 11,719 | 64,639 |
| Secretary of State - Alcohol Traffic Safety (410) | 118,700 | - | 118,700 | 74,202 | 74,202 | 17,698 | 26,800 |
| Department of Public Health - Impaired Driving Incentive Program | 4,095,600 | - | 4,095,600 | 270,000 | 270,000 | 258,688 | 127,000 |
| Department of State Police | 10,722,500 | - | 10,722,500 | 7,586,194 | 7,586,194 | 316,710 | 1,181,331 |
| Department of State Police - Commercial Motor Vehicle | 514,500 | - | 514,500 | 17,200 | 17,200 | - | 497,300 |
| Department of State Police - Impaired Driving Incentive | 1,001,300 | - | 1,001,300 | 736,423 | 736,423 | 229,468 | 35,409 |
| Department of State Police - Alcohol Traffic Safety (410) | 75,000 | - | 75,000 | 48,545 | 48,545 | - | 26,455 |
| Illinois Local Law Enforcement Standards Training Board | 250,000 | - | 250,000 | 82,635 | 82,635 | 35,638 | 131,727 |
| Illinois Local Law Enforcement Standards Training BD (410) | 40,000 | - | 40,000 | 3,992 | 3,992 | 23,902 | 12,106 |
| Administrative Office of Illinois Courts (410) | - | 3,797,500 | 3,797,500 | - | - | - | 3,797,500 |
| Highway Safety Programs - Local Government Projects | 7,500,000 | 11,112,312 | 18,612,312 | 7,515,121 | 7,515,121 | 11,097,191 | - |
| Highway Safety Programs - Local Government Projects | 135,800 | 283,194 | 418,994 | 418,994 | 418,994 | - | - |
| Commercial Motor Vehicle - Local Government Projects | - | 5,391,200 | 5,391,200 | - | - | - | 5,391,200 |
| Impaired Driving Incentive Program - Local Government Projects | 3,000,000 | - | 3,000,000 | 800,737 | 800,737 | 8,917,282 | - |
| Impaired Driving Incentive Program - Local Government Projects | - | 6,718,019 | 6,718,019 | - | - | - | 3,564,627 |
| Alcohol Safety Programs (410) | 2,000,000 | 4,356,881 | 6,356,881 | 1,894,165 | 1,894,165 | 4,462,716 | - |
| Alcohol Safety Programs (410) | 96,966 | - | 96,966 | 80,758 | 80,758 | 12,292 | 3,916 |
| Total Division of Traffic Safety | \$ 49,163,390 | \$ 43,010,902 | \$ 92,174,292 | \$ 39,589,947 | \$ 39,589,947 | \$ 1,589,379 | \$ 20,361,871 |
| Division of Aeronautics: | | | | | | | |
| Division of Aeronautics | \$ 12,329,300 | \$ - | \$ 12,329,300 | \$ 11,391,524 | \$ 11,391,524 | \$ 302,049 | \$ 635,727 |
| Grants for Air Navigation Facilities | 400,000 | 1,131,933 | 1,531,933 | 186,919 | 186,919 | - | - |
| Total Division of Aeronautics | \$ 12,729,300 | \$ 1,131,933 | \$ 13,861,233 | \$ 11,578,443 | \$ 11,578,443 | \$ 302,049 | \$ 635,727 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2014

| | Appropriations (Net of Transfers) | | Expenditures through | | Expenditures through | | Total Expenditures 14 Months Ended August 31, 2014 | Balance Reappropriated July 1, 2014 | Balance Lapsed August 31, 2014 |
|--|-----------------------------------|------------------|----------------------|------------------|----------------------|------------------|--|-------------------------------------|--------------------------------|
| | New | Reappropriated | Total | June 30, 2014 | August 31, 2014 | August 31, 2014 | | | |
| Division of Public Transportation | | | | | | | | | |
| Division of Public Transportation | \$ 5,087,500 | \$ - | \$ 5,087,500 | \$ 4,515,712 | \$ 232,789 | \$ 4,748,501 | \$ - | \$ 338,999 | |
| Technical & Transit Studies | 258,700 | 872,159 | 1,130,859 | 1,144,180 | - | 1,144,180 | 986,679 | - | |
| Reims Service Boards for Reduced Fares | 17,570,000 | - | 17,570,000 | 17,570,000 | - | 17,570,000 | - | - | |
| ADA Paratransit Services | 3,825,000 | - | 3,825,000 | 3,825,000 | - | 3,825,000 | - | - | |
| Quad City Track Improvements | - | 475,000 | 475,000 | - | 2,446,270 | 34,081,565 | - | 475,000 | |
| Intercity Rail Passenger Service | 38,000,000 | - | 38,000,000 | 31,635,295 | - | 34,081,565 | 10,000,000 | 3,918,435 | |
| Statewide Rail Projects | 10,000,000 | - | 10,000,000 | - | - | 3,991,947 | 27,276,796 | - | |
| Chicago Region Environ. & Trans Efficiency | - | 31,268,743 | 31,268,743 | 3,991,947 | - | 3,991,947 | 1,300,000 | - | |
| Highspeed Rail Utility Relocation | 1,300,000 | - | 1,300,000 | - | - | - | 1,300,000 | - | |
| ARRA Mass Transportation | - | 225,639,115 | 225,639,115 | 12,619,228 | - | 12,619,228 | 113,019,887 | 100,000,000 | |
| ARRA Rail | - | 6,000,000 | 6,000,000 | - | - | - | - | 6,000,000 | |
| Total Division of Public Transportation | \$ 76,041,200 | \$ 264,255,017 | \$ 340,296,217 | \$ 52,906,362 | \$ 24,074,059 | \$ 76,980,421 | \$ 152,583,362 | \$ 110,732,434 | |
| Total Road Fund (011) | \$ 2,503,083,600 | \$ 3,564,199,265 | \$ 6,067,282,865 | \$ 2,114,202,901 | \$ 80,790,139 | \$ 2,194,993,040 | \$ 3,432,333,968 | \$ 439,955,857 | |
| Motor Fuel Tax Fund (012): | \$ 14,571,800 | \$ - | \$ 14,571,800 | \$ 12,469,144 | \$ 379,018 | \$ 12,848,162 | \$ - | \$ 1,723,638 | |
| Motor Fuel Tax Fund (413) | 212,868,000 | - | 212,868,000 | 182,406,119 | 15,448,455 | 197,854,574 | - | 15,013,426 | |
| Motor Fuel Tax Fund (414) | 298,040,000 | - | 298,040,000 | 255,816,637 | 21,665,785 | 277,482,422 | - | 20,557,578 | |
| Motor Fuel Tax Fund (415) | 96,592,000 | - | 96,592,000 | 82,788,724 | 7,011,595 | 89,800,319 | - | 6,791,681 | |
| Total Motor Fuel Tax Funds | \$ 622,071,800 | \$ - | \$ 622,071,800 | \$ 533,480,624 | \$ 44,504,853 | \$ 577,985,477 | \$ - | \$ 44,086,323 | |
| Grade Crossing Protection Fund (019) | \$ 39,000,000 | \$ 97,142,016 | \$ 136,142,016 | \$ 26,105,706 | \$ - | \$ 26,105,706 | \$ 110,036,310 | \$ - | |
| Aeronautics Fund (046): | \$ 49,500 | \$ - | \$ 49,500 | \$ - | \$ 10,500 | \$ 10,500 | \$ - | \$ 39,000 | |
| Commodities | 500 | - | 500 | - | - | - | - | 500 | |
| Aeronautics- Refunds | - | - | - | - | - | - | - | - | |
| Total Aeronautics Fund (046): | \$ 50,000 | \$ - | \$ 50,000 | \$ - | \$ 10,500 | \$ 10,500 | \$ - | \$ 39,500 | |
| Federal/Local Airport Fund (095) | \$ 120,000,000 | \$ 536,443,816 | \$ 656,443,816 | \$ 62,616,324 | \$ - | \$ 62,616,324 | \$ 593,827,492 | \$ - | |
| Public-Private Partnerships for Transportation (157) | \$ 5,000,000 | \$ - | \$ 5,000,000 | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000 | |
| Intercity Passenger Rail Fund (233) | \$ 540,000 | \$ - | \$ 540,000 | \$ - | \$ - | \$ - | \$ - | \$ 540,000 | |
| State Rail Freight Loan Repayment Fund (265) | \$ 2,700,000 | \$ 14,795,212 | \$ 17,495,212 | \$ 179,749 | \$ - | \$ 179,749 | \$ 17,315,463 | \$ - | |
| Working Capital Revolving Loan Fund (307) | \$ 3,000,000 | \$ - | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ 3,000,000 | \$ - | |
| Air Transportation Revolving Fund (309) | \$ 750,000 | \$ - | \$ 750,000 | \$ 423,212 | \$ 251,535 | \$ 674,747 | \$ - | \$ 75,253 | |
| Tax Recovery Fund (310) | \$ 600,000 | \$ - | \$ 600,000 | \$ 599,695 | \$ - | \$ 599,695 | \$ - | \$ 305 | |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2014

| | Appropriations (Net of Transfers) | | Expenditures through | | Total Expenditures 14 Months Ended August 31, 2014 | Balance Reappropriated July 1, 2014 | Balance Lapsed August 31, 2014 |
|--|-----------------------------------|------------------|----------------------|----------------|--|-------------------------------------|--------------------------------|
| | New | Reappropriated | Total | June 30, 2014 | | | |
| P.A. 98-0050 P.A. 98-0591 P.A. 98-0642 | | | | | | | |
| Federal High Speed Rail Trust Fund (433) | | | | | | | |
| Public Transportation | | | | | | | |
| Federal High Speed Rail | \$ 500,000,000 | \$ 596,812,114 | \$ 1,096,812,114 | \$ 23,697,715 | \$ 23,697,715 | \$ 1,073,114,399 | \$ - |
| Total Public Transportation | \$ 500,000,000 | \$ 596,812,114 | \$ 1,096,812,114 | \$ 23,697,715 | \$ 23,697,715 | \$ 1,073,114,399 | \$ - |
| American Recovery and Reinvestment Act | | | | | | | |
| American Recovery and Reinvestment Act - Rail | | | | | | | |
| Total American Recovery and Reinvestment Act | \$ - | \$ 1,054,193,394 | \$ 1,054,193,394 | \$ 132,569,552 | \$ 132,569,552 | \$ 921,623,842 | \$ - |
| Total Federal High Speed Rail Trust Fund (433) | \$ - | \$ 1,054,193,394 | \$ 1,054,193,394 | \$ 132,569,552 | \$ 132,569,552 | \$ 921,623,842 | \$ - |
| Bond Series "A" Fund (553) | | | | | | | |
| Bond Series "B" Fund (554) | | | | | | | |
| Division of Aeronautics: | | | | | | | |
| Grants For Air Navigation Facilities | \$ 150,000 | \$ 29,197,100 | \$ 29,347,100 | \$ 4,071,466 | \$ 4,071,466 | \$ 25,272,001 | \$ 3,633 |
| Chicago Region Environmental & Trans Efficiency | - | 277,560,265 | 277,560,265 | 27,592,139 | 27,592,139 | 249,968,126 | - |
| Third Chicago Area Airport | 71,052,199 | 29,824,089 | 100,876,288 | 50,688,187 | 50,688,187 | 50,188,101 | - |
| Total Division of Aeronautics | \$ 71,202,199 | \$ 336,581,454 | \$ 407,783,653 | \$ 82,351,792 | \$ 82,351,792 | \$ 325,428,228 | \$ 3,633 |
| Public Transportation: | | | | | | | |
| Public Transportation Grants FY 2011 | \$ - | \$ 3,871,008 | \$ 3,871,008 | \$ 3,265,300 | \$ 3,265,300 | \$ 605,708 | \$ - |
| Public Transportation Grants FY 2010 | - | 1,386,856,749 | 1,386,856,749 | 398,878,988 | 398,878,988 | 987,977,761 | - |
| Public Transportation Grants FY 2009 | - | 1,000,000,000 | 1,000,000,000 | - | - | 1,000,000,000 | - |
| Public Transportation Grants - Prior to FY 2009 | - | 38,851,501 | 38,851,501 | 3,419,599 | 3,419,599 | 35,431,902 | - |
| Rail Freight Services Assistance | - | 417,993,914 | 417,993,914 | 25,319,429 | 25,319,429 | 392,674,485 | - |
| Total Public Transportation | \$ - | \$ 2,847,573,172 | \$ 2,847,573,172 | \$ 430,883,316 | \$ 430,883,316 | \$ 2,416,689,856 | \$ - |
| Total Bond Series "B" Fund (554) | \$ 71,202,199 | \$ 3,184,154,626 | \$ 3,255,356,825 | \$ 513,235,108 | \$ 513,235,108 | \$ 2,742,118,084 | \$ 3,633 |
| Bond Series "D" Fund (695) | | | | | | | |
| Hwy Const Grants-Counties, Municipalities, & Rd Dist | \$ - | \$ 200,000,000 | \$ 200,000,000 | \$ 199,998,836 | \$ 199,998,836 | \$ 1,164 | \$ - |
| Hwy Const Grants-Statewide | - | 1,832,806,394 | 1,832,806,394 | 476,833,707 | 476,833,707 | 1,355,972,687 | - |
| Total Bond Series "D" Fund (695) | \$ - | \$ 2,032,806,394 | \$ 2,032,806,394 | \$ 676,832,543 | \$ 676,832,543 | \$ 1,355,973,851 | \$ - |
| Downstate Transit Improvement Fund (559) | \$ 15,000,000 | \$ 44,987,250 | \$ 59,987,250 | \$ - | \$ - | \$ 59,987,250 | \$ - |
| Transportation Safety Highway Hireback Fund (589) | \$ 600,000 | \$ - | \$ 600,000 | \$ 200,000 | \$ 200,000 | \$ - | \$ 400,000 |
| Illiana Expressway Proceeds Fund (596) | \$ 5,000,000 | \$ - | \$ 5,000,000 | \$ - | \$ - | \$ - | \$ 5,000,000 |
| Public Transportation Fund (627) | \$ 473,000,000 | \$ 743,297 | \$ 473,743,297 | \$ 472,931,141 | \$ 472,931,141 | \$ - | \$ 812,156 |
| Downstate Public Transportation Fund (648) | \$ 232,628,000 | \$ - | \$ 232,628,000 | \$ 177,453,120 | \$ 183,558,106 | \$ - | \$ 49,069,894 |
| Roadside Memorial Fund (697) | \$ 45,000 | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ 45,000 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2014

| | Appropriations (Net of Transfers) | | Total | Expenditures through | | Expenditures through August 31, 2014 | Total Expenditures 14 Months Ended August 31, 2014 | Balance Reappropriated July 1, 2014 | Balance Lapsed August 31, 2014 |
|---|-----------------------------------|-------------------|-------------------|----------------------|-----------------|--------------------------------------|--|-------------------------------------|--------------------------------|
| | New | Reappropriated | | June 30, 2014 | August 31, 2014 | | | | |
| P. A. 98-0050 | | | | | | | | | |
| P. A. 98-0591 | | | | | | | | | |
| P. A. 98-0642 | | | | | | | | | |
| Federal Mass Transit Fund (853) | | | | | | | | | |
| Public Transportation Transit Studies - Federal Reimb. | \$ 1,034,900 | \$ 3,674,835 | \$ 4,709,735 | \$ 589,323 | \$ - | \$ 589,323 | \$ 589,323 | \$ 4,120,412 | \$ - |
| Federal Share of Capital & Operating Grants | 38,000,000 | 60,345,146 | 98,345,146 | 18,868,800 | - | 18,868,800 | 18,868,800 | 79,476,346 | - |
| Total Public Transportation | \$ 39,034,900 | \$ 64,019,981 | \$ 103,054,881 | \$ 19,458,123 | \$ - | \$ 19,458,123 | \$ 19,458,123 | \$ 83,596,758 | \$ - |
| American Recovery and Reinvestment Act | | | | | | | | | |
| American Recovery/Reinvestment Act-Mass Transportation | \$ - | \$ 7,730,197 | \$ 7,730,197 | \$ 759,097 | \$ - | \$ 759,097 | \$ 759,097 | \$ 6,971,100 | \$ - |
| Total American Recovery and Reinvestment Act | \$ - | \$ 7,730,197 | \$ 7,730,197 | \$ 759,097 | \$ - | \$ 759,097 | \$ 759,097 | \$ 6,971,100 | \$ - |
| Total Federal Mass Transit (853) | \$ 39,034,900 | \$ 71,750,178 | \$ 110,785,078 | \$ 20,217,220 | \$ - | \$ 20,217,220 | \$ 20,217,220 | \$ 90,567,858 | \$ - |
| Cycle Rider Safety Fund (863) | | | | | | | | | |
| Division of Traffic Safety: | | | | | | | | | |
| Cycle Ryder Safety | \$ 645,500 | \$ 818,631 | \$ 1,464,131 | \$ 329,246 | \$ 193 | \$ 528,449 | \$ 528,449 | \$ - | \$ 316,061 |
| Cycle Safety Training | - | 818,631 | 818,631 | - | - | - | - | - | 818,631 |
| Cycle Safety Training | 5,500,000 | 4,510,257 | 10,010,257 | 3,941,219 | - | 3,941,219 | 3,941,219 | 6,069,038 | - |
| Total Cycle Rider Safety Fund (863) | \$ 6,145,500 | \$ 5,328,888 | \$ 11,474,388 | \$ 4,270,465 | \$ 193 | \$ 4,464,658 | \$ 4,464,658 | \$ 6,069,038 | \$ 1,134,692 |
| State Construction Fund (902) | | | | | | | | | |
| Hwy Construction - Consultant & Preliminary Engineering | \$ - | \$ 4,736,034 | \$ 4,736,034 | \$ 432,844 | \$ - | \$ 432,844 | \$ 432,844 | \$ 4,303,190 | \$ - |
| State Construction | 591,000,000 | 756,266,330 | 1,347,266,330 | 640,985,515 | - | 640,985,515 | 640,985,515 | 706,280,815 | - |
| Total State Construction Fund (902) | \$ 591,000,000 | \$ 761,002,364 | \$ 1,352,002,364 | \$ 641,418,359 | \$ - | \$ 641,418,359 | \$ 641,418,359 | \$ 710,584,005 | \$ - |
| Rail Freight Loan Repayment Fund (936) | \$ 250,000 | \$ 4,262,749 | \$ 4,512,749 | \$ - | \$ - | \$ - | \$ - | \$ 4,512,749 | \$ - |
| Total Appropriations (All Funds) | \$ 5,236,390,999 | \$ 12,250,358,548 | \$ 17,486,749,547 | \$ 5,541,660,102 | \$ 152,869,941 | \$ 5,694,530,043 | \$ 5,694,530,043 | \$ 11,245,726,879 | \$ 546,492,625 |

Note: Appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from Department records and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2013

| | Appropriations (Net of Transfers) | | Expenditures through June 30, 2013 | Expenditures through August 31, 2013 | Total Expenditures 14 Months Ended August 31, 2013 | Balance Reappropriated July 1, 2013 | Balance Lapsed August 31, 2013 |
|---|-----------------------------------|-----------------|------------------------------------|--------------------------------------|--|-------------------------------------|--------------------------------|
| | New | Recappropriated | | | | | |
| Appropriated Funds | | | | | | | |
| General Revenue (001) | | | | | | | |
| GRF- Awards and Grants | \$ 750,000 | \$ - | \$ 750,000 | \$ 354,288 | \$ 429,288 | \$ - | \$ 320,712 |
| Aeronautics - Executive Air Transport | 265,000 | - | 220,522 | 44,021 | 264,543 | - | 457 |
| Reims. Service Boards for Reduced Fares | 16,500,000 | - | 16,500,000 | - | 16,500,000 | - | - |
| ADA Paratransit Services | 4,675,000 | - | 4,675,000 | - | 4,675,000 | - | - |
| Total General Revenue (001) | \$ 22,190,000 | \$ - | \$ 22,190,000 | \$ 21,573,309 | \$ 21,868,831 | \$ - | \$ 321,169 |
| Road Fund (011): | | | | | | | |
| Central Administration and Planning: | | | | | | | |
| Central Administration and Planning | \$ 57,660,100 | \$ - | \$ 57,660,100 | \$ 46,884,985 | \$ 49,444,069 | \$ - | \$ 8,216,031 |
| Planning, Research and Development | 550,000 | 1,514,169 | 2,064,169 | 224,519 | 224,519 | 1,839,650 | - |
| Hazardous Materials Abatement | 600,000 | 365,922 | 965,922 | 155,160 | 155,160 | 810,762 | - |
| Metro Planning - Federal/Local | 37,000,000 | 74,473,634 | 111,473,634 | 38,402,619 | 38,402,619 | 55,071,016 | 17,999,999 |
| Metro Planning - State Share | 6,000,000 | 10,297,827 | 16,297,827 | 4,367,608 | 4,367,608 | 11,930,219 | - |
| SAFETEA-LU - Federal Reimb. - Planning Activities | 1,750,000 | - | 1,750,000 | 1,601,238 | 1,601,238 | 1,604,713 | 145,287 |
| IDOT ITS Priority Program - Federal Reimb. | 1,000,000 | 20,617,312 | 21,617,312 | 1,855,428 | 1,855,428 | 17,961,885 | 1,799,999 |
| IDOT ITS Priority Program - State | 3,350,000 | 19,310,183 | 22,660,183 | 4,517,835 | 4,517,835 | 18,142,348 | - |
| Railroad Crossing Safety Monitoring - ICC | 20,000 | - | 20,000 | 13,056 | 13,056 | 13,056 | 6,944 |
| Administration - ARRA/Other Capital | 200,000 | 8,556,593 | 8,756,593 | 13,676 | 13,676 | 5,742,917 | 3,000,000 |
| Information Processing | 34,580,600 | - | 34,580,600 | 23,397,201 | 5,964,591 | - | 5,218,808 |
| Central Administration Tort Claims | 1,596,200 | - | 1,596,200 | 487,456 | 1,596,134 | - | 66 |
| Claims For Civil Lawsuits | 225,000 | - | 225,000 | - | - | - | 225,000 |
| Enhance, Congest and Air Quality Projects | 3,000,000 | 30,300,827 | 33,300,827 | 1,894,826 | 1,894,826 | 31,406,001 | - |
| Auto Liability Claims | 3,540,000 | - | 3,540,000 | 2,008,556 | 2,215,040 | - | 1,324,960 |
| Total Central Administration and Planning | \$ 151,071,900 | \$ 165,436,467 | \$ 316,508,367 | \$ 9,835,368 | \$ 135,666,475 | \$ 142,904,798 | \$ 37,937,094 |
| Division of Highways: | | | | | | | |
| Central Division of Highways | \$ 59,978,200 | \$ - | \$ 59,978,200 | \$ 47,980,755 | \$ 54,204,413 | \$ 349,389 | \$ 5,424,398 |
| Motorist Damage to State Vehicles and Equipment | 1,000,000 | 1,827,136 | 2,827,136 | 494,994 | 494,994 | 2,332,142 | - |
| State Radio Communications (STARCOM) | 3,000,000 | 1,726,336 | 4,726,336 | 3,905,863 | 3,905,863 | 820,473 | - |
| Technology Transfer Center | 100,000 | 83,649 | 183,649 | 106,016 | 106,016 | 77,633 | - |
| Homeland Security | 4,500,000 | 5,594,103 | 10,094,103 | 1,211,716 | 50,264 | 6,395,517 | 2,436,606 |
| Day Labor | 11,150,600 | - | 11,150,600 | 9,123,336 | 839,696 | 9,963,032 | 612,485 |
| District 1 | 214,009,606 | - | 214,009,606 | 179,828,970 | 12,318,632 | 192,147,602 | 6,658,807 |
| District 2 | 67,597,512 | - | 67,597,512 | 54,144,293 | 4,394,080 | 58,538,373 | 6,307,661 |
| District 3 | 62,517,897 | - | 62,517,897 | 50,027,289 | 4,345,354 | 54,372,643 | 5,813,387 |
| District 4 | 59,522,766 | - | 59,522,766 | 45,665,792 | 4,254,853 | 49,920,645 | 6,558,394 |
| District 5 | 47,816,780 | - | 47,816,780 | 36,674,815 | 3,583,832 | 40,258,647 | 5,898,261 |
| District 6 | 61,608,514 | - | 61,608,514 | 50,148,360 | 4,603,181 | 54,751,541 | 4,044,166 |
| District 7 | 48,813,523 | - | 48,813,523 | 40,821,880 | 3,285,606 | 44,107,486 | 2,673,640 |
| District 8 | 80,701,972 | - | 80,701,972 | 65,502,780 | 7,245,267 | 72,748,047 | 5,153,274 |
| District 9 | 44,247,730 | - | 44,247,730 | 37,305,068 | 3,149,371 | 1,408,138 | 2,385,153 |
| County Engineers Compensation Program | 3,539,000 | - | 3,539,000 | 3,539,000 | - | - | - |
| Maintenance Agreements | 14,000,000 | 20,697,473 | 34,697,473 | 12,598,657 | - | 22,098,816 | - |
| Land and Buildings | 10,750,000 | 33,635,123 | 44,385,123 | 8,616,243 | - | 35,768,880 | - |
| Hazardous Materials | 750,000 | 8,790,066 | 9,540,066 | 962,158 | - | 8,577,908 | - |
| Maintenance, Traffic and Physical Research Purposes | 49,850,000 | 23,694,526 | 73,544,526 | 43,191,510 | 2,094,064 | 45,285,574 | 530,066 |
| Motorist Damage to Highway Structures | 5,500,000 | 7,858,202 | 13,358,202 | 5,418,495 | - | 7,939,707 | - |
| Central Division of Highways Refunds | 50,000 | - | 50,000 | 11,881 | 87 | 11,968 | 38,032 |
| Total Division of Highways | \$ 851,004,100 | \$ 103,906,614 | \$ 954,910,714 | \$ 56,387,945 | \$ 753,667,816 | \$ 138,164,178 | \$ 63,078,720 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2013

| | Appropriations (Net of Transfers) | | Total | Expenditures through | | Total Expenditures 14 Months Ended August 31, 2013 | Balance | |
|--|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|-----------------------------|------------------------|
| | New | Reappropriated | | June 30, 2013 | through August 31, 2013 | | Reappropriated July 1, 2013 | Lapsed August 31, 2013 |
| Construction: | | | | | | | | |
| Township Bridge | \$ 15,000,000 | \$ 23,827,088 | \$ 38,827,088 | \$ 12,895,779 | \$ - | \$ 12,895,779 | \$ 25,931,309 | \$ - |
| Apportionment Consultation w/ County Superintendents | 35,814,300 | - | 35,814,300 | 35,814,300 | - | 35,814,300 | - | - |
| Highway Construction - Consultant and Preliminary Eng. | - | 5,007,864 | 5,007,864 | 232,102 | - | 232,102 | 4,775,762 | - |
| Highway Construction & Refunds - State Share | - | 1,159,700,719 | 1,159,700,719 | 521,039,541 | - | 521,039,541 | 638,647,790 | 13,388 |
| Highway Construction & Refunds - Local Projects | 299,810,533 | 1,865,828,655 | 2,165,639,188 | 469,460,643 | - | 469,460,643 | 1,696,178,545 | - |
| Highway Construction - Federal | 26,118,578 | 198,531,116 | 224,649,694 | 27,266,312 | - | 27,266,312 | 197,383,382 | - |
| Highway Construction - State Share | - | 102,002,783 | 102,002,783 | 16,203,507 | - | 16,203,507 | 85,799,276 | - |
| ARRA Highways | - | 359,059,139 | 359,059,139 | 28,055,709 | - | 28,055,709 | 326,003,430 | 5,000,000 |
| Total Construction | \$ 376,743,411 | \$ 3,713,957,364 | \$ 4,090,700,775 | \$ 1,110,967,892 | \$ - | \$ 1,110,967,892 | \$ 2,974,719,494 | \$ 5,013,388 |
| Division of Traffic Safety: | | | | | | | | |
| Traffic Safety | \$ 11,994,600 | \$ - | \$ 11,994,600 | \$ 9,199,810 | \$ 623,025 | \$ 9,822,835 | \$ - | \$ 2,171,765 |
| Primary Seatbelt Enforcement Incentive Grant | - | 10,255,870 | 10,255,870 | 3,068,701 | - | 3,068,701 | 7,187,169 | - |
| Distracted Driving Programs | - | 600,000 | 600,000 | - | - | - | 600,000 | - |
| Traffic Safety Implementation Program | 3,469,300 | - | 3,469,300 | 1,980,133 | 20,935 | 2,001,068 | - | 1,468,232 |
| Commercial Motor Vehicle Safety | 5,607,500 | - | 5,607,500 | 4,143,241 | 143,296 | 4,286,537 | - | 1,320,963 |
| Impaired Driving Incentive Program | 958,000 | - | 958,000 | 230,527 | 15,673 | 246,200 | - | 711,800 |
| Alcohol Traffic Safety Program (410) | 1,282,200 | - | 1,282,200 | 209,675 | 12,021 | 221,696 | - | 1,060,504 |
| IL Commerce Commission - Commercial Motor Vehicle | 338,500 | - | 338,500 | 3,883 | - | 3,883 | - | 334,617 |
| IL Liquor Control Commission - Alcohol Traffic Safety (410) | 17,600 | - | 17,600 | 7,248 | 672 | 7,920 | - | 9,680 |
| Secretary of State | 329,200 | - | 329,200 | 127,591 | 14,234 | 141,825 | - | 187,375 |
| Secretary of State - Impaired Driving Incentive Program | 142,000 | - | 142,000 | 29,879 | 16,643 | 46,522 | - | 95,478 |
| Secretary of State - Alcohol Traffic Safety (410) | 60,700 | - | 60,700 | 52,434 | 2,415 | 54,849 | - | 5,851 |
| Department of Public Health | 105,200 | - | 105,200 | - | - | - | - | 105,200 |
| Department of Public Health - Impaired Driving Incentive Program | 140,000 | - | 140,000 | 69,313 | 21,774 | 91,087 | - | 48,913 |
| Department of State Police | 3,733,100 | - | 3,733,100 | 2,855,995 | 304,204 | 3,160,199 | - | 572,901 |
| Department of State Police - Commercial Motor Vehicle | 11,006,000 | - | 11,006,000 | 7,050,163 | 725,897 | 7,776,060 | - | 3,229,940 |
| Department of State Police - Impaired Driving Incentive | 412,000 | - | 412,000 | 8,171 | 9,932 | 18,103 | - | 393,897 |
| Department of State Police - Alcohol Traffic Safety (410) | 1,921,700 | - | 1,921,700 | 886,821 | 131,991 | 1,018,812 | - | 902,888 |
| Illinois Local Law Enforcement Standards Training Board | 50,000 | - | 50,000 | 37,911 | - | 37,911 | - | 12,089 |
| Illinois Local Law Enforcement Standards Training BD (410) | 185,000 | - | 185,000 | 97,414 | 15,264 | 112,678 | - | 72,322 |
| Administrative Office of Illinois Courts (410) | 50,000 | - | 50,000 | 22,665 | 7,367 | 29,972 | - | 20,028 |
| Highway Safety Programs - Local Government Projects | - | 7,595,023 | 7,595,023 | - | - | - | 3,797,500 | - |
| Highway Safety Programs - Local Government Projects | 10,100,000 | 7,219,945 | 17,319,945 | 6,207,634 | - | 6,207,634 | 11,112,311 | - |
| Commercial Motor Vehicle - Local Government Projects | 200,000 | 400,000 | 600,000 | 116,507 | - | 116,507 | 283,194 | 299 |
| Impaired Driving Incentive Program - Local Government Projects | 5,000,000 | 10,782,396 | 15,782,396 | 1,973,591 | - | 1,973,591 | 5,391,200 | 5,391,196 |
| Alcohol Safety Programs (410) | - | 3,691,610 | 3,691,610 | 8,691,610 | - | 8,691,610 | 6,718,019 | - |
| Alcohol Safety Programs (410) | 4,000,000 | 9,029,372 | 13,029,372 | 9,029,372 | - | 9,029,372 | 3,564,627 | - |
| Traffic Safety (Refunds) | 8,000 | 2,638,325 | 2,646,325 | 2,281,444 | - | 2,281,444 | 4,356,881 | - |
| Total Division of Traffic Safety | \$ 61,110,600 | \$ 32,012,341 | \$ 93,122,941 | \$ 41,613,707 | \$ 2,065,343 | \$ 43,679,050 | \$ 43,010,901 | \$ 26,433,190 |
| Division of Aeronautics: | | | | | | | | |
| Division of Aeronautics | \$ 13,640,700 | \$ - | \$ 13,640,700 | \$ 11,019,911 | \$ 644,653 | \$ 11,664,564 | \$ - | \$ 1,976,136 |
| Grants for Air Navigation Facilities | - | 1,304,850 | 1,304,850 | 172,917 | - | 172,917 | 1,131,933 | - |
| Grants for Air Navigation Facilities | 400,000 | - | 400,000 | - | - | - | - | 400,000 |
| Total Division of Aeronautics | \$ 14,040,700 | \$ 1,304,850 | \$ 15,345,550 | \$ 11,192,828 | \$ 644,653 | \$ 11,837,481 | \$ 1,131,933 | \$ 2,376,136 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2013

| | Appropriations (Net of Transfers) | | Expenditures through June 30, 2013 | Expenditures through August 31, 2013 | Total Expenditures 14 Months Ended August 31, 2013 | Balance Reappropriated July 1, 2013 | Balance Lapsed August 31, 2013 |
|--|-----------------------------------|------------------|------------------------------------|--------------------------------------|--|-------------------------------------|--------------------------------|
| | New | Reappropriated | | | | | |
| Division of Public Transportation | | | | | | | |
| Division of Public Transportation | \$ 5,807,100 | \$ - | \$ 3,996,259 | \$ 319,593 | \$ 4,315,852 | \$ - | \$ 1,491,248 |
| Technical & Transit Studies | 194,500 | 767,809 | 90,150 | - | 90,150 | 872,159 | - |
| Rams. Service Boards for Reduced Fares | 17,570,000 | - | 17,570,000 | 17,570,000 | 17,570,000 | - | - |
| ADA Paratransit Services | 3,825,000 | - | 3,825,000 | 3,825,000 | 3,825,000 | - | - |
| Quad City Track Improvements | - | 475,000 | - | - | - | 475,000 | - |
| Intercity Rail Passenger Service | 26,000,000 | - | 25,322,569 | 677,431 | 26,000,000 | - | - |
| Chicago Region Environ. & Trans Efficiency | - | 35,211,906 | 3,943,164 | - | 3,943,164 | 31,268,742 | - |
| ARRA Mass Transportation | - | 254,622,727 | 28,983,613 | - | 28,983,613 | 225,639,114 | - |
| ARRA Rail | - | 6,000,000 | - | - | - | 6,000,000 | - |
| Total Division of Public Transportation | \$ 53,396,600 | \$ 297,077,442 | \$ 62,335,755 | \$ 22,392,024 | \$ 84,727,779 | \$ 264,255,015 | \$ 1,491,248 |
| Total Road Fund (011) | \$ 1,507,367,311 | \$ 4,333,695,278 | \$ 2,049,201,161 | \$ 91,345,333 | \$ 2,140,546,494 | \$ 3,564,186,319 | \$ 136,329,776 |
| Motor Fuel Tax Fund (012) | \$ 14,097,200 | \$ - | \$ 12,015,677 | \$ 444,793 | \$ 12,460,470 | \$ - | \$ 1,636,730 |
| Motor Fuel Tax Fund (413) | 212,868,000 | - | 177,510,014 | 13,849,311 | 191,359,325 | - | 21,508,675 |
| Motor Fuel Tax Fund (414) | 298,040,000 | - | 248,950,063 | 19,423,055 | 268,373,118 | - | 29,666,882 |
| Motor Fuel Tax Fund (415) | 96,592,000 | - | 80,566,528 | 6,285,791 | 86,852,319 | - | 9,739,681 |
| Total Motor Fuel Tax Funds | \$ 621,597,200 | \$ - | \$ 519,042,282 | \$ 40,002,950 | \$ 559,045,232 | \$ - | \$ 62,551,968 |
| Grade Crossing Protection Fund (019) | \$ 39,000,000 | \$ 87,099,763 | \$ 28,957,748 | \$ - | \$ 28,957,748 | \$ 97,142,015 | \$ - |
| Aeronautics Fund (046): | | | | | | | |
| Commodities | \$ 49,500 | \$ - | \$ 48,749 | \$ - | \$ 48,749 | \$ - | \$ 751 |
| Aeronautics- Refunds | 500 | - | - | - | - | - | 500 |
| Total Aeronautics Fund (046): | \$ 50,000 | \$ - | \$ 48,749 | \$ - | \$ 48,749 | \$ - | \$ 1,251 |
| Federal/Local Airport Fund (095) | | | | | | | |
| Division of Aeronautics | \$ 130,000,000 | \$ 550,066,184 | \$ 93,622,368 | \$ - | \$ 93,622,368 | \$ 536,443,816 | \$ 50,000,000 |
| Grants for Air Navigation Facilities | - | - | - | - | - | - | - |
| Total Division of Aeronautics | \$ 130,000,000 | \$ 550,066,184 | \$ 93,622,368 | \$ - | \$ 93,622,368 | \$ 536,443,816 | \$ 50,000,000 |
| American Recovery and Reinvestment Act | | | | | | | |
| American Recovery/Reinvestment Act-Aeronautics | \$ - | \$ 3,478,100 | \$ - | \$ - | \$ - | \$ - | \$ 3,478,100 |
| Total American Recovery and Reinvestment Act | \$ - | \$ 3,478,100 | \$ - | \$ - | \$ - | \$ - | \$ 3,478,100 |
| Total Federal/Local Airport Fund (095) | \$ 130,000,000 | \$ 553,544,284 | \$ 93,622,368 | \$ - | \$ 93,622,368 | \$ 536,443,816 | \$ 53,478,100 |
| Intercity Passenger Rail Fund (233) | \$ 540,000 | \$ - | \$ - | \$ 540,000 | \$ 540,000 | \$ - | \$ - |
| State Rail Freight Loan Repayment Fund (265) | \$ 2,700,000 | \$ 12,860,203 | \$ 764,991 | \$ - | \$ 764,991 | \$ 14,795,212 | \$ - |
| Air Transportation Revolving Fund (309) | \$ 500,000 | \$ - | \$ 348,104 | \$ 18,525 | \$ 366,629 | \$ - | \$ 133,371 |
| Tax Recovery Fund (310) | \$ 550,000 | \$ - | \$ 540,465 | \$ 5,892 | \$ 546,357 | \$ - | \$ 3,643 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2013

| | Appropriations (Net of Transfers) | | Expenditures through June 30, 2013 | Expenditures through August 31, 2013 | Total Expenditures 14 Months Ended August 31, 2013 | Balance Reappropriated July 1, 2013 | Balance Lapsed August 31, 2013 |
|---|-----------------------------------|------------------|------------------------------------|--------------------------------------|--|-------------------------------------|--------------------------------|
| | New | Total | | | | | |
| P. A. 95-0708 | | | | | | | |
| P. A. 97-0731 | | | | | | | |
| P. A. 97-0725 | | | | | | | |
| P. A. 98-0001 | | | | | | | |
| Federal High Speed Rail Trust Fund (433) | | | | | | | |
| Public Transportation | \$ 400,000,000 | \$ 209,062,184 | \$ 2,250,070 | \$ - | \$ 2,250,070 | \$ 596,812,114 | \$ 10,000,000 |
| Federal High Speed Rail | \$ 400,000,000 | \$ 209,062,184 | \$ 2,250,070 | \$ - | \$ 2,250,070 | \$ 596,812,114 | \$ 10,000,000 |
| Total Public Transportation | \$ - | \$ 1,191,793,602 | \$ 137,600,209 | \$ - | \$ 137,600,209 | \$ 1,054,193,393 | \$ - |
| American Recovery and Reinvestment Act | \$ - | \$ 1,191,793,602 | \$ 137,600,209 | \$ - | \$ 137,600,209 | \$ 1,054,193,393 | \$ - |
| American Recovery and Reinvestment Act - Rail | \$ - | \$ 1,191,793,602 | \$ 137,600,209 | \$ - | \$ 137,600,209 | \$ 1,054,193,393 | \$ - |
| Total American Recovery and Reinvestment Act | \$ 400,000,000 | \$ 1,800,855,786 | \$ 139,850,279 | \$ - | \$ 139,850,279 | \$ 1,651,005,507 | \$ 10,000,000 |
| Total Federal High Speed Rail Trust Fund (433) | \$ - | \$ 593,319,577 | \$ 328,082,593 | \$ - | \$ 328,082,593 | \$ 265,236,984 | \$ - |
| Bond Series "A" Fund (553) | | | | | | | |
| Bond Series "B" Fund (554) | | | | | | | |
| Division of Aeronautics: | | | | | | | |
| Grants For Air Navigation Facilities | \$ - | \$ 31,088,230 | \$ 1,891,130 | \$ - | \$ 1,891,130 | \$ 29,197,100 | \$ - |
| Chicago Region Environmental & Trans Efficiency | - | 287,606,297 | 10,046,033 | - | 10,046,033 | 277,560,264 | - |
| Third Chicago Area Airport | - | 37,278,760 | 7,454,672 | - | 7,454,672 | 29,824,088 | - |
| Total Division of Aeronautics | \$ - | \$ 355,973,287 | \$ 19,391,835 | \$ - | \$ 19,391,835 | \$ 336,581,452 | \$ - |
| Public Transportation: | | | | | | | |
| Public Transportation Grants FY 2011 | \$ - | \$ 5,000,002 | \$ 1,128,994 | \$ - | \$ 1,128,994 | \$ 3,871,008 | \$ - |
| Public Transportation Grants FY 2010 | - | 1,694,457,016 | 307,600,266 | - | 307,600,266 | 1,386,856,750 | - |
| Public Transportation Grants FY 2009 | - | 1,000,000,000 | - | - | - | 1,000,000,000 | - |
| Public Transportation Grants - Prior to FY 2009 | - | 41,237,246 | 2,385,746 | - | 2,385,746 | 38,851,500 | - |
| Rail Freight Services Assistance | - | 439,389,036 | 21,395,123 | - | 21,395,123 | 417,993,913 | - |
| Total Public Transportation | \$ - | \$ 3,180,083,300 | \$ 332,510,129 | \$ - | \$ 332,510,129 | \$ 2,847,573,171 | \$ - |
| Total Bond Series "B" Fund (554) | \$ - | \$ 3,536,056,587 | \$ 351,901,964 | \$ - | \$ 351,901,964 | \$ 3,184,154,623 | \$ - |
| Bond Series "D" Fund (695) | | | | | | | |
| Hwy Const Grants- Counties, Municipalities, & Rd Dist | \$ - | \$ 300,000,000 | \$ 100,000,000 | \$ - | \$ 100,000,000 | \$ 200,000,000 | \$ - |
| Hwy Const Grants-Statewide | - | 2,199,980,532 | 367,174,139 | - | 367,174,139 | 1,832,806,393 | - |
| Total Bond Series "D" Fund (695) | \$ - | \$ 2,499,980,532 | \$ 467,174,139 | \$ - | \$ 467,174,139 | \$ 2,032,806,393 | \$ - |
| Downstate Transit Improvement Fund (559) | \$ 10,000,000 | \$ 44,987,250 | \$ - | \$ - | \$ - | \$ 44,987,250 | \$ 10,000,000 |
| Transportation Safety Highway Hireback Fund (589) | \$ 450,000 | \$ - | \$ 450,000 | \$ - | \$ 450,000 | \$ - | \$ - |
| Illiana Expressway Proceeds Fund (596) | \$ 5,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000 |
| Public Transportation Fund (627) | \$ 446,711,000 | \$ 12,000,000 | \$ 427,811,136 | \$ 28,734,709 | \$ 456,545,845 | \$ - | \$ 2,165,155 |
| Downstate Public Transportation Fund (648) | \$ 213,209,700 | \$ - | \$ 167,944,081 | \$ 8,845,332 | \$ 176,789,413 | \$ - | \$ 36,420,287 |
| Roadside Memorial Fund (697) | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2013

| | Appropriations (Net of Transfers) | | Expenditures through June 30, 2013 | Expenditures through August 31, 2013 | Total Expenditures 14 Months Ended August 31, 2013 | Balance Reappropriated July 1, 2013 | Balance Lapsed August 31, 2013 |
|---|-----------------------------------|-------------------|------------------------------------|--------------------------------------|--|-------------------------------------|--------------------------------|
| | New | Reappropriated | | | | | |
| Federal Mass Transit Fund (853) | | | | | | | |
| Public Transportation Transit Studies - Federal Reimb. | \$ 972,500 | \$ 3,981,750 | \$ 4,954,250 | \$ - | \$ 529,415 | \$ 3,674,835 | \$ 750,000 |
| Federal Share of Capital & Operating Grants | 38,000,000 | 41,543,755 | 79,543,755 | 19,198,610 | 19,198,610 | 60,345,145 | - |
| Total Public Transportation | \$ 38,972,500 | \$ 45,525,505 | \$ 84,498,005 | \$ 19,728,025 | \$ 19,728,025 | \$ 64,019,980 | \$ 750,000 |
| American Recovery and Reinvestment Act | | | | | | | |
| American Recovery/Reinvestment Act-Mass Transportation | \$ - | \$ 23,643,741 | \$ 23,643,741 | \$ - | \$ 2,913,545 | \$ 7,730,197 | \$ 12,999,999 |
| Total American Recovery and Reinvestment Act | \$ - | \$ 23,643,741 | \$ 23,643,741 | \$ - | \$ 2,913,545 | \$ 7,730,197 | \$ 12,999,999 |
| Total Federal Mass Transit (853) | \$ 38,972,500 | \$ 69,169,246 | \$ 108,141,746 | \$ - | \$ 22,641,570 | \$ 71,750,177 | \$ 13,749,999 |
| Cycle Rider Safety Fund (863) | | | | | | | |
| Division of Traffic Safety: | | | | | | | |
| Cycle Rider Safety | \$ 530,000 | \$ - | \$ 530,000 | \$ 319,348 | \$ 319,600 | \$ - | \$ 210,400 |
| Cycle Safety Training | - | 1,345,826 | 1,345,826 | 527,196 | 527,196 | 818,630 | - |
| Cycle Safety Training | 4,000,000 | 3,674,727 | 7,674,727 | 3,164,471 | 3,164,471 | 4,510,256 | - |
| Grants - Training | - | - | - | - | - | - | - |
| Total Cycle Rider Safety Fund (863) | \$ 4,530,000 | \$ 5,020,553 | \$ 9,550,553 | \$ 4,011,015 | \$ 4,011,267 | \$ 5,328,886 | \$ 210,400 |
| State Construction Fund (902) | | | | | | | |
| Hwy Construction - Consultant & Preliminary Engineering | \$ - | \$ 4,915,428 | \$ 4,915,428 | \$ 179,394 | \$ 179,394 | \$ 4,736,034 | \$ - |
| State Construction | 585,000,000 | 853,093,619 | 1,438,093,619 | 681,827,292 | 681,827,292 | 756,266,327 | - |
| Total State Construction Fund (902) | \$ 585,000,000 | \$ 858,009,047 | \$ 1,443,009,047 | \$ 682,006,686 | \$ 682,006,686 | \$ 761,002,361 | \$ - |
| Rail Freight Loan Repayment Fund (936) | \$ 500,000 | \$ 3,762,749 | \$ 4,262,749 | \$ - | \$ - | \$ 4,262,749 | \$ - |
| Total Appropriations (All Funds) | \$ 4,028,917,711 | \$ 14,010,360,855 | \$ 18,039,278,566 | \$ 5,284,694,853 | \$ 5,475,761,155 | \$ 12,233,102,292 | \$ 330,415,119 |

Note: Appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from Department records and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2014, 2013, and 2012

| | P.A. 98-0050 P.A. 98-0591 P.A. 98-0642 | P.A. 95-0708 P.A. 97-0731 P.A. 97-0725 P.A. 98-0001 | P.A. 97-0065 P.A. 97-0076 P.A. 97-0685 |
|--|--|--|--|
| | <u>FY 2014</u> | <u>FY 2013</u> | <u>FY 2012</u> |
| Expenditures: | | | |
| Division of Highways and General Administration: | | | |
| Operations: | | | |
| Personal Services | \$ 391,401,594 | \$ 366,191,210 | \$ 368,144,219 |
| Extra Help | 38,154,067 | 28,624,463 | 25,465,791 |
| State Contribution to State Employees' Retirement System | 173,663,978 | 150,438,316 | 134,997,975 |
| Contribution to Social Security | 31,852,231 | 29,538,123 | 29,398,947 |
| Contractual Services | 84,146,428 | 79,322,480 | 74,802,459 |
| Travel | 1,439,929 | 1,448,128 | 1,421,903 |
| Commodities | 35,539,900 | 21,689,108 | 35,030,359 |
| Printing | 288,489 | 323,842 | 327,346 |
| Cars and Trucks | 24,206,864 | 1,465,931 | 24,314,717 |
| Equipment | 10,302,624 | 4,050,594 | 16,473,374 |
| Electronic Data Processing | 13,024,144 | 11,399,552 | 10,531,721 |
| Telecommunications | 7,407,260 | 11,472,255 | 9,753,612 |
| Operation of Auto Equipment | 56,456,861 | 44,308,727 | 41,080,430 |
| Central Admin/Tort Claims PA 80-1078 | 1,341,728 | 1,596,134 | 820,711 |
| Claims for Civil Lawsuits | 97,000 | - | - |
| Division of Highways - Refunds | 24,317 | 11,968 | 15,520 |
| | <u>\$ 869,347,414</u> | <u>\$ 751,880,831</u> | <u>\$ 772,579,084</u> |
| Highway Construction: | | | |
| General Revenue | \$ 424,542 | \$ 429,288 | \$ 21,339,017 |
| Road Fund - Total Construction | 1,047,408,568 | 1,082,912,184 | 1,197,423,929 |
| Bond Series "A" | 140,574,415 | 328,082,593 | 419,299,876 |
| Bond Series "D" | 676,832,543 | 467,174,139 | 467,448,783 |
| State Construction | 641,418,359 | 682,006,686 | 649,737,048 |
| American Recovery and Reinvestment Act - Highways | 4,402,766 | 28,055,709 | 79,825,864 |
| | <u>\$ 2,511,061,193</u> | <u>\$ 2,588,660,599</u> | <u>\$ 2,835,074,517</u> |
| Special Purposes: | | | |
| Asbestos Abatement | \$ 416,625 | \$ 155,160 | \$ 475,647 |
| Planning, Research and Development | 598,950 | 224,519 | 285,853 |
| Metro Planning - Federal/Local | 40,390,063 | 38,402,619 | 33,731,229 |
| Metro Planning - State Share | 3,917,062 | 4,367,608 | 4,673,556 |
| TEA-21 - Federal Reimbursement | 1,606,459 | 1,604,713 | 1,271,810 |
| IDOT ITS Priority Program - Federal Reimb. | 27,217 | 1,855,428 | 1,427,154 |
| IDOT ITS Priority Program - State | 2,562,019 | 4,517,835 | 3,195,120 |
| Railroad Crossing Safety Monitoring - ICC | - | 13,056 | 14,954 |
| Motorist Damage to State Vehicles and Equipment | 580,088 | 494,994 | 492,475 |
| State Radio Communications (STARCOM) | 2,441,503 | 3,905,863 | 194,459 |
| Technology Transfer Center | 78,116 | 106,016 | 89,995 |
| Transportation Safety Highway Hire-Back | 200,000 | 450,000 | 441,000 |
| Homeland Security | 936,362 | 1,261,980 | 969,202 |
| Enhance, Congest and Air Quality Projects | 3,109,858 | 1,894,826 | 3,037,860 |
| Auto Liability Claims | 1,798,000 | 2,215,040 | 3,500,000 |
| County Engineers Compensation Program | 3,485,000 | 3,539,000 | 3,492,300 |
| Maintenance Agreements | 20,891,028 | 12,598,657 | 16,312,563 |
| Motor Fuel Tax Distributions Funds | 577,985,477 | 559,045,232 | 572,662,386 |
| Land and Buildings | 9,696,948 | 8,616,243 | 5,718,372 |
| Hazardous Materials | 797,323 | 962,158 | 764,881 |
| Maintenance, Traffic and Physical Research Purposes | 44,726,347 | 45,285,574 | 43,879,549 |
| Motorist Damage to Highway Structures | 5,382,558 | 5,418,495 | 4,873,993 |
| Grade Crossing Protection | 26,105,706 | 28,957,748 | 32,359,287 |
| ARRA/Other Capital | 352,527 | 13,676 | 136,002 |
| | <u>\$ 748,085,236</u> | <u>\$ 725,906,440</u> | <u>\$ 733,999,647</u> |
| Total Expenditures - Division of Highways and General Administration | \$ 4,128,493,843 | \$ 4,066,447,870 | \$ 4,341,653,248 |
| Reappropriated Balances | 5,552,029,232 | 6,411,976,225 | 7,317,486,214 |
| Lapsed Balances | 363,082,610 | 173,951,883 | 166,670,063 |
| Total Appropriations (Net After Transfers) | <u>\$ 10,043,605,685</u> | <u>\$ 10,652,375,978</u> | <u>\$ 11,825,809,525</u> |

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

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

| | P.A. 98-0050 | P.A. 98-0591 | P.A. 98-0642 | P.A. 95-0708 | P.A. 97-0731 | P.A. 97-0725 | P.A. 98-0001 | P.A. 97-0065 | P.A. 97-0076 | P.A. 97-0685 |
|--|----------------|--------------|--------------|----------------|--------------|--------------|----------------|--------------|--------------|--------------|
| | FY 2014 | | | FY 2013 | | | FY 2012 | | | |
| Expenditures: | | | | | | | | | | |
| Division of Traffic Safety: | | | | | | | | | | |
| Operations | | | | | | | | | | |
| Personal Services | \$ | 5,804,953 | | \$ | 5,719,719 | | \$ | 5,959,390 | | |
| State Contribution to State Employees' Retirement System | | 2,343,781 | | | 2,174,224 | | | 2,039,887 | | |
| Contribution to Social Security | | 426,678 | | | 426,073 | | | 443,809 | | |
| Cycle Rider Safety - Group Insurance | | 329,439 | | | 46,617 | | | 313,720 | | |
| Contractual Services | | 192,878 | | | 867,302 | | | 918,423 | | |
| Travel | | 58,313 | | | 58,966 | | | 76,873 | | |
| Commodities | | 48,929 | | | 28,918 | | | 34,761 | | |
| Printing | | 237,470 | | | 270,379 | | | 950 | | |
| Cars and Trucks | | - | | | 26,600 | | | - | | |
| Equipment | | 10,473 | | | 10,250 | | | 2,222 | | |
| Telecommunications | | 136,261 | | | 171,388 | | | 129,957 | | |
| Operation of Auto Equipment | | 278,804 | | | 341,999 | | | - | | |
| Traffic Safety - Refunds | | 93,050 | | | 2,970 | | | 1,601 | | |
| | \$ | 9,961,029 | | \$ | 10,145,405 | | \$ | 9,921,593 | | |
| Grants - | | | | | | | | | | |
| Other Agency Grants | \$ | 12,518,838 | | \$ | 12,499,821 | | \$ | 12,737,960 | | |
| Special Purposes: | | | | | | | | | | |
| Primary Seatbelt Enforcement Incentive Grant | \$ | 2,050,257 | | \$ | 3,068,701 | | \$ | 3,335,405 | | |
| Traffic Safety Implementation Program | | 2,266,068 | | | 2,001,068 | | | 2,407,034 | | |
| Commercial Motor Vehicle Safety | | 4,070,589 | | | 4,286,537 | | | 4,271,545 | | |
| Impaired Driving Incentive Program | | 211,949 | | | 246,200 | | | 179,557 | | |
| Alcohol Traffic Safety Program (410) | | 220,012 | | | 221,696 | | | 243,283 | | |
| Highway Safety Programs - Local Government Projects | | 7,515,121 | | | 6,324,141 | | | 7,462,224 | | |
| Impaired Driving Incentive Program - Local Government Projects | | 800,737 | | | 1,973,591 | | | 1,881,932 | | |
| Alcohol Safety Programs (410) | | 1,894,165 | | | 3,231,490 | | | 5,079,638 | | |
| Cycle Rider Safety Training Fund | | 3,941,219 | | | 3,691,667 | | | 4,225,329 | | |
| | \$ | 22,970,117 | | \$ | 25,045,091 | | \$ | 29,085,947 | | |
| Total Expenditures - Division of Traffic Safety | \$ | 45,449,984 | | \$ | 47,690,317 | | \$ | 51,745,500 | | |
| Reappropriated Balances | | 36,702,133 | | | 48,339,787 | | | 57,033,089 | | |
| Lapsed Balances | | 21,496,562 | | | 26,643,590 | | | 15,508,028 | | |
| Total Appropriations (Net After Transfers) | \$ | 103,648,679 | | \$ | 122,673,694 | | \$ | 124,286,617 | | |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2014, 2013, and 2012

| | P.A. 98-0050 P.A. 98-0591 P.A. 98-0642 | P.A. 95-0708 P.A. 97-0731 P.A. 97-0725 P.A. 98-0001 | P.A. 97-0065 P.A. 97-0076 P.A. 97-0685 |
|---|--|--|--|
| | FY 2014 | FY 2013 | FY 2012 |
| Expenditures: | | | |
| Division of Public Transportation: | | | |
| Operations: | | | |
| Personal Services | \$ 3,130,810 | \$ 2,885,812 | \$ 2,971,206 |
| State Contribution to State Employees' Retirement System | 1,264,704 | 1,098,437 | 1,018,133 |
| Contribution to Social Security | 227,524 | 211,986 | 217,218 |
| Contractual Services | 41,964 | 46,420 | 43,891 |
| Travel | 41,168 | 31,891 | 31,819 |
| Commodities | 2,733 | 2,142 | 3,204 |
| Equipment | 2,800 | 3,258 | - |
| Telecommunications | 36,798 | 35,906 | 38,593 |
| | <u>\$ 4,748,501</u> | <u>\$ 4,315,852</u> | <u>\$ 4,324,064</u> |
| Public Transportation: | | | |
| General Revenue | \$ 21,175,000 | \$ 21,175,000 | \$ - |
| Special Purposes: | | | |
| Technical and Transit Studies | \$ 144,180 | \$ 90,150 | \$ 174,268 |
| Reims. Service Boards for Reduced Fares | 17,570,000 | 17,570,000 | 17,570,000 |
| ADA Paratransit Services | 3,825,000 | 3,825,000 | 3,825,000 |
| Downstate Public Transportation | 183,558,106 | 176,789,413 | 166,189,520 |
| Public Transportation Transit Studies - Federal Reimb. | 589,323 | 529,415 | 620,542 |
| Intercity Rail Passenger Service | 34,081,565 | 26,000,000 | 26,000,000 |
| Intercity Passenger Rail | - | 540,000 | - |
| State Rail Freight Loan Repayment | 179,749 | 764,991 | 4,873,033 |
| Rail Freight Loan Repayment | - | - | 285,740 |
| Federal High Speed Rail (2) | 23,697,715 | 2,250,070 | 937,817 |
| Public Transportation Grants - FY 2011 | 3,265,300 | 1,128,994 | - |
| Public Transportation Grants - FY 2010 | 398,878,988 | 307,600,266 | 193,847,522 |
| Public Transportation Grants - Prior to FY 2009 | 3,419,599 | 2,385,746 | 28,483,592 |
| Rail Freight Services Assistance | 25,319,429 | 21,395,123 | 49,710,135 |
| Public Transportation Funds | 472,931,141 | 456,545,845 | 454,946,882 |
| Federal Share of Capital and Operating Grants | 18,868,800 | 19,198,610 | 24,348,561 |
| Chicago Region Environmental & Trans Efficiency (CREATE) | 31,584,085 | 13,989,197 | 23,091,414 |
| American Recovery/Reinvestment Act - Rail | 132,569,552 | 137,600,209 | 108,206,398 |
| American Recovery/Reinvestment Act - Mass Transportation | 12,619,228 | 28,983,613 | 37,671,384 |
| American Recovery/Reinvestment Act - Federal Mass Transit | 759,097 | 2,913,545 | 5,046,780 |
| | <u>\$ 1,363,860,857</u> | <u>\$ 1,220,100,187</u> | <u>\$ 1,145,828,588</u> |
| Total Expenditures - Division of Public Transportation | \$ 1,389,784,358 | \$ 1,245,591,039 | \$ 1,150,152,652 |
| Reappropriated Balances | 4,986,362,905 | 5,176,189,343 | 4,998,355,967 |
| Lapsed Balances | 161,154,482 | 73,826,688 | 321,947,214 |
| | <u>\$ 6,537,301,745</u> | <u>\$ 6,495,607,070</u> | <u>\$ 6,470,455,833</u> |
| Total Appropriations (Net After Transfers) | <u>\$ 6,537,301,745</u> | <u>\$ 6,495,607,070</u> | <u>\$ 6,470,455,833</u> |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2014, 2013, and 2012

| | P.A. 98-0050 | P.A. 98-0591 | P.A. 98-0642 | P.A. 95-0708 | P.A. 97-0731 | P.A. 97-0725 | P.A. 98-0001 | P.A. 97-0065 | P.A. 97-0076 | P.A. 97-0685 |
|--|----------------|--------------|--------------|----------------|--------------|--------------|----------------|---------------|--------------|--------------|
| | FY 2014 | | | FY 2013 | | | FY 2012 | | | |
| Expenditures: | | | | | | | | | | |
| Division of Aeronautics: | | | | | | | | | | |
| Operations: | | | | | | | | | | |
| Personal Services | \$ | 5,902,546 | | \$ | 5,742,092 | | \$ | 5,833,216 | | |
| State Contribution to State Employees' Retirement System | | 2,389,906 | | | 2,189,158 | | | 1,999,769 | | |
| Contribution to Social Security | | 435,823 | | | 428,309 | | | 436,151 | | |
| Contractual Services | | 2,053,515 | | | 2,459,251 | | | 1,968,966 | | |
| Travel | | 72,837 | | | 61,340 | | | 74,013 | | |
| Commodities | | 705,605 | | | 644,813 | | | 817,807 | | |
| Cars and Trucks | | - | | | 8,500 | | | - | | |
| Equipment | | 26,932 | | | 4,918 | | | 24,336 | | |
| Telecommunications | | 88,800 | | | 89,643 | | | 91,728 | | |
| Operation of Auto Equipment | | 17,610 | | | 36,540 | | | 28,920 | | |
| | \$ | 11,693,574 | | \$ | 11,664,564 | | \$ | 11,274,906 | | |
| Aeronautics: | | | | | | | | | | |
| General Revenue | \$ | 260,446 | | \$ | 264,543 | | \$ | - | | |
| Grants for Air Navigation Facilities | \$ | 4,258,385 | | \$ | 2,064,047 | | \$ | 2,000,714 | | |
| Tax Recovery Fund | | 599,695 | | | 546,357 | | | 505,483 | | |
| Federal/Local Airport | | 62,616,324 | | | 93,622,368 | | | 85,002,593 | | |
| American Recovery and Reinvestment Act - Federal/Local Airport | | - | | | - | | | 425,602 | | |
| Third Chicago Area Airport | | 50,688,187 | | | 7,454,672 | | | 2,721,240 | | |
| Air Transportation Revolving Fund | | 674,747 | | | 366,629 | | | 677,508 | | |
| Airport Construction | | 10,500 | | | 48,749 | | | - | | |
| | \$ | 118,847,838 | | \$ | 104,102,822 | | \$ | 91,333,140 | | |
| Total Expenditures - Division of Aeronautics | \$ | 130,801,858 | | \$ | 116,031,929 | | \$ | 102,608,046 | | |
| Reappropriated Balances | | 670,632,609 | | | 596,596,937 | | | 910,822,420 | | |
| Lapsed Balances | | 758,971 | | | 55,992,958 | | | 152,344,103 | | |
| | \$ | 802,193,438 | | \$ | 768,621,824 | | \$ | 1,165,774,569 | | |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2014, 2013, and 2012

| | P.A. 98-0050 | P.A. 98-0591 | P.A. 98-0642 | P.A. 95-0708 | P.A. 97-0731 | P.A. 97-0725 | P.A. 98-0001 | P.A. 97-0065 | P.A. 97-0076 | P.A. 97-0685 |
|--|--------------|----------------|--------------|----------------|--------------|----------------|--------------|--------------|--------------|--------------|
| | | | | FY 2014 | FY 2013 | | | FY 2012 | | |
| Expenditure Summary by Fund - All Divisions: | | | | | | | | | | |
| General Revenue | \$ | 21,859,988 | \$ | 21,868,831 | \$ | 21,339,017 | | | | |
| Road Fund | | 2,194,993,040 | | 2,140,546,494 | | 2,342,757,708 | | | | |
| Motor Fuel Tax | | 12,848,162 | | 12,460,470 | | 11,444,368 | | | | |
| Grade Crossing Protection | | 26,105,706 | | 28,957,748 | | 32,359,287 | | | | |
| Aeronautics | | 10,500 | | 48,749 | | - | | | | |
| Federal/Local Airport | | 62,616,324 | | 93,622,368 | | 85,428,195 | | | | |
| Intercity Passenger Rail | | - | | 540,000 | | - | | | | |
| State Rail Freight Loan Repayment | | 179,749 | | 764,991 | | 4,873,033 | | | | |
| Air Transportation Revolving | | 674,747 | | 366,629 | | 677,508 | | | | |
| Tax Recovery Fund | | 599,695 | | 546,357 | | 505,483 | | | | |
| Motor Fuel Tax County District | | 197,854,574 | | 191,359,325 | | 196,482,428 | | | | |
| Motor Fuel Tax Municipal District | | 277,482,422 | | 268,373,118 | | 275,558,047 | | | | |
| Motor Fuel Tax Road District | | 89,800,319 | | 86,852,319 | | 89,177,543 | | | | |
| Federal High Speed Rail Trust | | 156,267,267 | | 139,850,279 | | 109,144,215 | | | | |
| Bond Series "A" | | 140,574,415 | | 328,082,593 | | 419,299,876 | | | | |
| Bond Series "B" | | 513,235,108 | | 351,901,964 | | 283,508,832 | | | | |
| Trans Safety Highway Hire-back Fund | | 200,000 | | 450,000 | | 441,000 | | | | |
| Public Transportation | | 472,931,141 | | 456,545,845 | | 454,946,882 | | | | |
| Downstate Public Transportation | | 183,558,106 | | 176,789,413 | | 166,189,520 | | | | |
| Bond Series "D" | | 676,832,543 | | 467,174,139 | | 467,448,783 | | | | |
| Federal Mass Transit | | 20,217,220 | | 22,641,570 | | 30,015,883 | | | | |
| Cycle Rider Safety | | 4,270,658 | | 4,011,267 | | 4,539,049 | | | | |
| State Construction | | 641,418,359 | | 682,006,686 | | 649,737,048 | | | | |
| Rail Freight Loan Repayment | | - | | - | | 285,740 | | | | |
| Total Expenditures - Expenditure Summary by Fund - All Divisions (1) | \$ | 5,694,530,043 | \$ | 5,475,761,155 | \$ | 5,646,159,445 | | | | |
| Reappropriated Balances | | 11,245,726,879 | | 12,233,102,292 | | 13,283,697,690 | | | | |
| Lapsed Balances (1) | | 546,492,625 | | 330,415,119 | | 656,469,408 | | | | |
| Total Appropriations (Net After Transfers) | \$ | 17,486,749,547 | \$ | 18,039,278,566 | \$ | 19,586,326,543 | | | | |
| Salary of Department Officials as Reported Within the Comptrollers State Officers Appropriation: | | | | | | | | | | |
| Salary of the Secretary | \$ | 150,228 | \$ | 150,228 | \$ | 150,300 | | | | |
| Salary of the Assistant Secretary | | - | | - | | - | | | | |
| Total Expenditures-Salary of State Officers | \$ | 150,300 | \$ | 150,228 | \$ | 150,300 | | | | |

(1) The FY12 expenditures and related lapse balances do not reflect any interest payments approved by the Department and submitted to the Controller for payment after August.

(2) In the FY11/12 compliance examination report, this was reported as Metro-East Public Transportation.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Fiscal Years Ended June 30, 2014 and 2013

| | Total | Land and Land Improvements | Site Improvements | Buildings and Building Improvements | Equipment | Capital Lease Equipment | Construction in Progress | Construction in Progress (Rail Equipment) |
|--------------------------|---------------|----------------------------------|----------------------|---|----------------|----------------------------|-----------------------------|---|
| Balance at June 30, 2012 | \$674,054,615 | \$ 47,127,982 | \$ 3,835,441 | \$ 152,548,142 | \$ 461,400,032 | \$ 1,404,292 | \$ 7,738,726 | \$ - |
| Additions | 44,592,402 | - | - | 1,376,893 | 38,316,705 | 328,884 | 4,569,920 | - |
| Deletions | 10,467,377 | - | - | - | 10,467,377 | - | - | - |
| Net Transfers | (8,429,408) | - | - | 1,303 | (7,053,819) | - | (1,376,892) | - |
| Balance at June 30, 2013 | \$699,750,232 | \$ 47,127,982 | \$ 3,835,441 | \$ 153,926,338 | \$ 482,195,541 | \$ 1,733,176 | \$ 10,931,754 | \$ - |
| Balance at June 30, 2013 | \$699,750,232 | \$ 47,127,982 | \$ 3,835,441 | \$ 153,926,338 | \$ 482,195,541 | \$ 1,733,176 | \$ 10,931,754 | \$ - |
| Additions | 75,496,844 | - | - | - | 46,876,989 | 111,880 | 3,588,513 | 24,919,462 |
| Deletions | 11,466,364 | - | 76 | - | 11,445,575 | 20,713 | - | - |
| Net Transfers | (18,473,271) | - | - | 5,760,811 | (18,370,193) | - | (5,863,889) | - |
| Balance at June 30, 2014 | \$745,307,441 | \$ 47,127,982 | \$ 3,835,365 | \$ 159,687,149 | \$ 499,256,762 | \$ 1,824,343 | \$ 8,656,378 | \$ 24,919,462 |

Note (1): In the prior compliance examination report, the Department reported Site Improvements with Land and Land Improvements.

Note (2) This summary schedule was prepared using State property records required by the Illinois Administrative Code (Code). The capitalization policy in the Code is different than the capitalization policy established by the Office of the State Comptroller for financial reporting in accordance with generally accepted accounting principles.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | General Revenue Fund 001 | | Road Fund Fund 011 | | Grade Crossing Protection Fund 019 | |
|---|-----------------------------|-----------|-----------------------|------------------|---------------------------------------|-----------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Receipts | | | | | | |
| Reported receipts by source: | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ 1,502,615,776 | \$ 1,484,961,843 | \$ - | \$ - |
| Local governmental units | - | - | 90,312,093 | 64,615,442 | - | - |
| Highway traffic and sign permits | - | - | 19,800,223 | 19,773,803 | - | - |
| Fees and licenses | - | - | - | 660 | - | - |
| Fines and penalties | - | - | 426,414 | 731,734 | - | - |
| Other IL state agencies | - | - | - | 5,000 | - | - |
| Vehicle safety inspection | - | - | 401,255 | 328,693 | - | - |
| Damage claims | - | - | 6,166,608 | 5,237,957 | - | - |
| Sale of used vehicles and equipment | - | - | 34,983 | - | - | - |
| Rental of real property | - | - | 1,102,744 | 1,138,053 | - | - |
| Sale of land | - | - | 566,338 | 154,705 | - | - |
| Miscellaneous | - | - | 133,922 | 115,390 | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - |
| Joint Hwy. Improvements - IL Tollway & others | - | - | 18,802,468 | 4,101,455 | - | - |
| Loan repayments | 79,559 | 77,242 | - | - | - | - |
| Subscriptions or Publications | - | - | 40,234 | 69,376 | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | 248,414 | 270,339 | - | - |
| Private organization/individuals | - | - | 7,132,751 | 5,497,772 | - | - |
| Other departmental funds | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 79,559 | \$ 77,242 | \$ 1,647,784,223 | \$ 1,587,002,222 | \$ - | \$ - |
| Prior year refunds | - | - | 882,719 | 1,008,967 | 48,059 | 40,938 |
| Prior year expenditure adjustments | - | - | 478 | - | - | - |
| Deposit correction | - | - | 2,655 | - | - | - |
| Deposits recorded by the Comptroller | \$ 79,559 | \$ 77,242 | \$ 1,648,670,075 | \$ 1,588,011,189 | \$ 48,059 | \$ 40,938 |
| Deposits in transit: | | | | | | |
| Beginning of year | - | - | 4,930,930 | 1,337,050 | - | - |
| End of year | - | - | 11,399,271 | 4,930,930 | - | - |
| Recorded receipts per Department | \$ 79,559 | \$ 77,242 | \$ 1,655,138,416 | \$ 1,591,605,069 | \$ 48,059 | \$ 40,938 |

Note: The above information was taken from the State Comptroller and reconciled to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | Aeronautics Fund 046 | | Federal/Local Airport Fund 095 | | General Obligation B.R.&I. Fund 101 | |
|---|-------------------------|-----------|-----------------------------------|---------------|--|--------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Receipts | | | | | | |
| Reported receipts by source: | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ 58,273,044 | \$ 84,827,449 | \$ - | \$ - |
| Local governmental units | - | - | 4,967,182 | 3,725,104 | 73,985 | 132,660 |
| Highway traffic and sign permits | - | - | - | - | - | - |
| Fees and licenses | 208,374 | 27,234 | - | - | - | - |
| Fines and penalties | - | - | - | - | - | - |
| Other IL state agencies | - | - | - | - | - | - |
| Vehicle safety inspection | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - |
| Rental of real property | - | - | - | - | - | - |
| Sale of land | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - |
| Joint Hwy. Improvements - IL Tollway & others | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | 1,714,001 | 1,714,001 |
| Subscriptions or Publications | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - | - | - |
| Private organization/individuals | - | - | - | - | - | - |
| Other departmental funds | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 208,374 | \$ 27,234 | \$ 63,240,226 | \$ 88,552,553 | \$ 1,787,986 | \$ 1,846,661 |
| Prior year refunds | - | - | 64,860 | 97,995 | - | - |
| Prior year expenditure adjustments | - | - | - | - | - | - |
| Deposit correction | - | - | (2,655) | - | - | - |
| Deposits recorded by the Comptroller | \$ 208,374 | \$ 27,234 | \$ 63,302,431 | \$ 88,650,548 | \$ 1,787,986 | \$ 1,846,661 |
| Deposits in transit: | | | | | | |
| Beginning of year | 75 | 3,352 | 91,481 | 180,672 | - | - |
| End of year | 923 | 75 | 227,421 | 91,481 | - | - |
| Recorded receipts per Department | \$ 209,222 | \$ 23,957 | \$ 63,438,371 | \$ 88,561,357 | \$ 1,787,986 | \$ 1,846,661 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | State Rail Freight Loan Repayment Fund 265 | | Air Transportation Fund 309 | | Tax Recovery Fund 310 | |
|---|---|--------------|--------------------------------|------------|--------------------------|------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Receipts | | | | | | |
| Reported receipts by source: | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local governmental units | - | - | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - | - | - |
| Fees and licenses | - | - | 800,304 | 786,802 | - | - |
| Fines and penalties | - | - | - | - | - | - |
| Other IL state agencies | - | - | - | - | - | - |
| Vehicle safety inspection | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - |
| Rental of real property | - | - | - | - | 668,083 | 564,046 |
| Sale of land | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - |
| Joint Hwy. Improvements - IL Tollway & others | - | - | - | - | - | - |
| Loan repayments | 1,849,167 | 1,803,937 | - | - | - | - |
| Subscriptions or Publications | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - | - | - |
| Private organization/individuals | - | - | - | - | - | - |
| Other departmental funds | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 1,849,167 | \$ 1,803,937 | \$ 800,304 | \$ 786,802 | \$ 668,083 | \$ 564,046 |
| Prior year refunds | - | - | - | - | - | - |
| Prior year expenditure adjustments | - | - | - | - | - | - |
| Deposit correction | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 1,849,167 | \$ 1,803,937 | \$ 800,304 | \$ 786,802 | \$ 668,083 | \$ 564,046 |
| Deposits in transit: | | | | | | |
| Beginning of year | - | - | - | - | 14,002 | - |
| End of year | 218,589 | - | 239 | - | 20,262 | 14,002 |
| Recorded receipts per Department | \$ 2,067,756 | \$ 1,803,937 | \$ 800,543 | \$ 786,802 | \$ 674,343 | \$ 578,048 |

Note: The above information was taken from the State Comptroller and reconciled to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | Federal High Speed Rail Trust Fund 433 | | Bond Series "A" Fund 553 | | Trans. Safety Hwy Hire-Back Fund 589 | |
|---|---|----------------|-----------------------------|------------|---|------------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Receipts | | | | | | |
| Reported receipts by source: | | | | | | |
| Federal aid reimbursements | \$ 157,047,683 | \$ 112,308,785 | \$ - | \$ - | \$ - | \$ - |
| Local governmental units | - | - | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - | - | - |
| Fees and licenses | - | - | - | - | - | - |
| Fines and penalties | - | - | - | - | - | 246,614 |
| Other IL state agencies | - | - | - | - | 313,322 | - |
| Vehicle safety inspection | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - |
| Rental of real property | - | - | - | - | - | - |
| Sale of land | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - |
| Joint Hwy. Improvements - IL Tollway & others | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - |
| Subscriptions or Publications | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - | - | - |
| Private organization/individuals | - | - | - | - | - | - |
| Other departmental funds | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 157,047,683 | \$ 112,308,785 | \$ - | \$ - | \$ 313,322 | \$ 246,614 |
| Prior year refunds | - | - | 86,267 | 112,576 | - | - |
| Prior year expenditure adjustments | - | - | - | - | - | - |
| Deposit correction | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 157,047,683 | \$ 112,308,785 | \$ 86,267 | \$ 112,576 | \$ 313,322 | \$ 246,614 |
| Deposits in transit: | | | | | | |
| Beginning of year | - | - | - | - | - | - |
| End of year | - | - | - | - | 31,197 | - |
| Recorded receipts per Department | \$ 157,047,683 | \$ 112,308,785 | \$ 86,267 | \$ 112,576 | \$ 344,519 | \$ 246,614 |

Note: The above information was taken from the State Comptroller and reconciled to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | Bond Series "D" Fund 695 | | Federal Mass Transit Fund 853 | | Cycle Rider Safety Training Fund 863 | |
|---|-----------------------------|------------|----------------------------------|---------------|---|------|
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Receipts | | | | | | |
| Reported receipts by source: | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ 20,148,300 | \$ 22,623,171 | \$ - | \$ - |
| Local governmental units | - | - | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - | - | - |
| Fees and licenses | - | - | - | - | - | - |
| Fines and penalties | - | - | - | - | - | - |
| Other IL state agencies | - | - | - | - | - | - |
| Vehicle safety inspection | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - |
| Rental of real property | - | - | - | - | - | - |
| Sale of land | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - |
| Joint Hwy. Improvements - IL Tollway & others | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - |
| Subscriptions or Publications | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | 21,766 | - | - | - |
| Private organization/individuals | - | - | - | - | 1,105 | - |
| Other departmental funds | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ - | \$ - | \$ 20,170,066 | \$ 22,623,171 | \$ 1,105 | \$ - |
| Prior year refunds | 47,193 | 225,868 | 15,000 | - | - | - |
| Prior year expenditure adjustments | 108,891 | - | 20,892 | - | - | - |
| Deposit correction | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 156,084 | \$ 225,868 | \$ 20,205,958 | \$ 22,623,171 | \$ 1,105 | \$ - |
| Deposits in transit: | | | | | | |
| Beginning of year | - | - | - | - | - | - |
| End of year | - | - | - | - | - | - |
| Recorded receipts per Department | \$ 156,084 | \$ 225,868 | \$ 20,205,958 | \$ 22,623,171 | \$ 1,105 | \$ - |

Note: The above information was taken from the State Comptroller and reconciled to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | State Construction Fund 902 | | Rail Freight Loan Repayment Fund 936 | |
|---|--------------------------------|--------------|---|------------|
| | 2014 | 2013 | 2014 | 2013 |
| Receipts | | | | |
| Reported receipts by source: | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ - | \$ - |
| Local governmental units | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - |
| Fees and licenses | - | - | - | - |
| Fines and penalties | - | - | - | - |
| Other IL state agencies | - | - | - | - |
| Vehicle safety inspection | - | - | - | - |
| Damage claims | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - |
| Rental of real property | - | - | - | - |
| Sale of land | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Repayment to State Pursuant to Laws | - | 10,598 | - | - |
| Joint Hwy. Improvements - IL Tollway & others | - | - | - | - |
| Loan repayments | - | - | 255,085 | 257,403 |
| Subscriptions or Publications | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - |
| Private organization/individuals | - | - | - | - |
| Other departmental funds | - | - | - | - |
| Deposits remitted to the Comptroller | \$ - | \$ 10,598 | \$ 255,085 | \$ 257,403 |
| Prior year refunds | 117,388 | 1,158,357 | - | - |
| Prior year expenditure adjustments | 26,853 | - | - | - |
| Deposit correction | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 144,241 | \$ 1,168,955 | \$ 255,085 | \$ 257,403 |
| Deposits in transit: | | | | |
| Beginning of year | - | - | - | - |
| End of year | - | - | - | - |
| Recorded receipts per Department | \$ 144,241 | \$ 1,168,955 | \$ 255,085 | \$ 257,403 |

Note: The above information was taken from the State Comptroller and reconciled to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | General Revenue Fund 001 | | Road Fund Fund 011 | | Grade Crossing Protection Fund 019 | |
|---|-----------------------------|--------------|-----------------------|------------------|---------------------------------------|-----------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Receipts | | | | | | |
| Reported receipts by source: | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ 1,484,961,843 | \$ 1,610,147,675 | \$ - | \$ - |
| Local governmental units | - | - | 64,615,442 | 66,444,202 | - | - |
| Highway traffic and sign permits | - | - | 19,773,803 | 21,773,463 | - | - |
| Fees and licenses | - | - | 660 | - | - | - |
| Fines and penalties | - | - | 731,734 | 745,955 | - | - |
| Other IL state agencies | - | - | 5,000 | - | - | - |
| Vehicle safety inspection | - | - | 328,693 | 418,152 | - | - |
| Damage claims | - | - | 5,237,957 | 6,155,415 | - | - |
| Sale of used vehicles and equipment | - | - | - | 208,867 | - | - |
| Rental of real property | - | - | 1,138,053 | 1,111,735 | - | - |
| Sale of land | - | - | 154,705 | 207,808 | - | - |
| Miscellaneous | - | - | 115,390 | 4,132,466 | - | - |
| Repayment of federally funded projects from grantees | - | 1,196,008 | - | - | - | - |
| Repayment from Mass Transit Districts | - | 35,480 | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - |
| Joint Hwy. Improvements - II: Tollway & others | - | - | 4,101,455 | 5,245,224 | - | - |
| Loan repayments | 77,242 | 84,223 | - | - | - | - |
| Subscriptions or Publications | - | - | 69,376 | 229,535 | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - |
| Reimbursement/recoveries - Federal sector | - | - | 270,339 | 300,175 | - | - |
| Reimbursement/recoveries - Private sector | - | - | 5,497,772 | 5,033,952 | - | 48,151 |
| Private organization/individuals | - | - | - | - | - | - |
| Other departmental funds | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 77,242 | \$ 1,315,911 | \$ 1,587,002,222 | \$ 1,722,154,624 | \$ - | \$ 48,151 |
| Prior year refunds | - | 200 | 1,008,967 | 1,688,229 | 40,938 | 5,595 |
| Prior year expenditure adjustments | - | - | - | - | - | - |
| Deposit correction | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 77,242 | \$ 1,315,911 | \$ 1,588,011,189 | \$ 1,723,842,853 | \$ 40,938 | \$ 53,746 |
| Deposits in transit: | | | | | | |
| Beginning of year | - | - | 1,337,050 | 1,651,828 | - | - |
| End of year | - | - | 4,930,930 | 1,337,050 | - | - |
| Other adjustment | - | - | - | - | - | - |
| Recorded receipts per Department | \$ 77,242 | \$ 1,315,911 | \$ 1,591,605,069 | \$ 1,723,528,075 | \$ 40,938 | \$ 53,746 |

Note: The above information was taken from the State Comptroller and reconciled to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | Aeronautics Fund 046 | | Federal/Local Airport Fund 095 | | General Obligation B.R.&I. Fund 101 | | State Rail Freight Loan Repayment Fund 265 | |
|---|-------------------------|------------|-----------------------------------|---------------|--|--------------|---|--------------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Receipts | | | | | | | | |
| Reported receipts by source: | | | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ 84,827,449 | \$ 76,960,323 | \$ - | \$ - | \$ - | \$ - |
| Local governmental units | - | - | 3,725,104 | 15,502,546 | 132,660 | 49,546 | - | - |
| Highway traffic and sign permits | - | - | - | - | - | - | - | - |
| Fees and licenses | 27,234 | 245,991 | - | - | - | - | - | - |
| Fines and penalties | - | - | - | - | - | - | - | - |
| Other state agencies | - | - | - | - | - | - | - | - |
| Vehicle safety inspection | - | - | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - | - | - |
| Rental of real property | - | - | - | - | - | - | - | - |
| Sale of land | - | - | - | - | - | - | - | - |
| Miscellaneous | - | (3,300) | - | - | - | - | - | - |
| Repayment of federally funded projects from grantees | - | - | - | - | - | - | - | - |
| Repayment from Mass Transit Districts | - | - | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - | - | - |
| Joint Improvements - Ill. Tollway & others | - | - | - | - | 1,714,001 | 1,714,001 | 1,803,937 | 2,746,618 |
| Loan repayments | - | - | - | - | - | - | - | - |
| Subscriptions or Publications | - | - | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - | - | - | - | - |
| Private organization/individuals | - | - | - | - | - | - | - | - |
| Other departmental funds | - | - | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 27,234 | \$ 242,691 | \$ 88,552,553 | \$ 92,462,869 | \$ 1,846,661 | \$ 1,763,547 | \$ 1,803,937 | \$ 2,746,618 |
| Prior year refunds | - | - | 97,995 | 6,642 | - | - | - | - |
| Prior year expenditure adjustments | - | - | - | - | - | - | - | - |
| Deposit correction | - | - | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 27,234 | \$ 242,691 | \$ 88,650,548 | \$ 92,469,511 | \$ 1,846,661 | \$ 1,763,547 | \$ 1,803,937 | \$ 2,746,618 |
| Deposits in transit: | | | | | | | | |
| Beginning of year | 3,352 | 2,080 | 180,672 | 27,729 | - | - | - | 32,377 |
| End of year | 75 | 3,352 | 91,481 | 180,672 | - | - | - | - |
| Recorded receipts per Department | \$ 23,957 | \$ 243,963 | \$ 88,561,357 | \$ 92,622,454 | \$ 1,846,661 | \$ 1,763,547 | \$ 1,803,937 | \$ 2,714,241 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | Air Transportation Fund 309 | | Tax Recovery Fund 310 | | Federal High Speed Rail Trust Fund 433 | | Bond Series "A" Fund 553 | |
|---|--------------------------------|------------|--------------------------|------------|---|----------------|-----------------------------|-----------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Receipts | | | | | | | | |
| Reported receipts by source: | | | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ - | \$ - | \$ 112,308,785 | \$ 125,876,962 | \$ - | \$ - |
| Local governmental units | - | - | - | - | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - | - | - | - | - |
| Fees and licenses | 786,802 | 659,634 | - | - | - | - | - | - |
| Fines and penalties | - | - | - | - | - | - | - | - |
| Other state agencies | - | - | - | - | - | - | - | - |
| Vehicle safety inspection | - | - | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - | - | - |
| Rental of real property | - | - | 564,046 | 447,092 | - | - | - | - |
| Sale of land | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Repayment of federally funded projects from grantees | - | - | - | - | - | - | - | - |
| Repayment from Mass Transit Districts | - | - | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - | - | - |
| Joint Improvements - II, Tollway & others | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - |
| Subscriptions or Publications | - | - | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - | - | - | - | - |
| Private organization/individuals | - | - | - | - | - | - | - | - |
| Other departmental funds | - | - | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 786,802 | \$ 659,634 | \$ 564,046 | \$ 447,092 | \$ 112,308,785 | \$ 125,876,962 | \$ - | \$ - |
| Prior year refunds | - | - | - | - | - | - | 112,576 | 24,374 |
| Prior year expenditure adjustments | - | - | - | - | - | - | - | - |
| Deposit correction | - | - | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 786,802 | \$ 659,634 | \$ 564,046 | \$ 447,092 | \$ 112,308,785 | \$ 125,876,962 | \$ 112,576 | \$ 24,374 |
| Deposits in transit: | | | | | | | | |
| Beginning of year | - | 596 | - | 21,040 | - | - | - | - |
| End of year | - | (6,531) | 14,002 | - | - | - | - | - |
| Recorded receipts per Department | \$ 786,802 | \$ 652,507 | \$ 578,048 | \$ 426,052 | \$ 112,308,785 | \$ 125,876,962 | \$ 112,576 | \$ 24,374 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | Trans. Safety Hwy Hire-Back Fund 589 | | Bond Series "D" Fund 695 | | Federal Mass Transit Fund 853 | | Cycle Rider Safety Training Fund 863 | |
|---|---|------------|-----------------------------|-----------|----------------------------------|---------------|---|----------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Receipts | | | | | | | | |
| Reported receipts by source: | | | | | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ - | \$ - | \$ 22,623,171 | \$ 30,045,547 | \$ - | \$ - |
| Local governmental units | - | - | - | - | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - | - | - | - | - |
| Fees and licenses | - | - | - | - | - | - | - | - |
| Fines and penalties | 246,614 | 362,497 | - | - | - | - | - | - |
| Other state agencies | - | - | - | - | - | - | - | - |
| Vehicle safety inspection | - | - | - | - | - | - | - | - |
| Damage claims | - | - | - | - | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - | - | - | - | - |
| Rental of real property | - | - | - | - | - | - | - | - |
| Sale of land | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Repayment of federally funded projects from grantees | - | - | - | - | - | - | - | - |
| Repayment from Mass Transit Districts | - | - | - | - | - | - | - | - |
| Repayment to State Pursuant to Laws | - | - | - | - | - | - | - | - |
| Joint Improvements - II, Tollway & others | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - |
| Subscriptions or Publications | - | - | - | - | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - | - | - | - | - |
| Private organization/individuals | - | - | - | - | - | - | - | 3,588 |
| Other departmental funds | - | - | - | - | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 246,614 | \$ 362,497 | \$ - | \$ - | \$ 22,623,171 | \$ 30,045,547 | \$ - | \$ 3,588 |
| Prior year refunds | - | - | 225,868 | 72,981 | - | - | - | - |
| Prior year expenditure adjustments | - | - | - | - | - | - | - | - |
| Deposit correction | - | - | - | - | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 246,614 | \$ 362,497 | \$ 225,868 | \$ 72,981 | \$ 22,623,171 | \$ 30,045,547 | \$ - | \$ 3,588 |
| Deposits in transit: | | | | | | | | |
| Beginning of year | - | 370 | - | - | - | - | - | - |
| End of year | - | - | - | - | - | - | - | - |
| Recorded receipts per Department | \$ 246,614 | \$ 362,127 | \$ 225,868 | \$ 72,981 | \$ 22,623,171 | \$ 30,045,547 | \$ - | \$ 3,588 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2014, 2013, and 2012

| | State Construction Fund 902 | | Rail Freight Loan Repayment Fund 936 | |
|---|--------------------------------|------------|---|------------|
| | 2013 | 2012 | 2013 | 2012 |
| Receipts | | | | |
| Reported receipts by source: | | | | |
| Federal aid reimbursements | \$ - | \$ - | \$ - | \$ - |
| Local governmental units | - | - | - | - |
| Highway traffic and sign permits | - | - | - | - |
| Fees and licenses | - | - | - | - |
| Fines and penalties | - | - | - | - |
| Other state agencies | - | - | - | - |
| Vehicle safety inspection | - | - | - | - |
| Damage claims | - | - | - | - |
| Sale of used vehicles and equipment | - | - | - | - |
| Rental of real property | - | - | - | - |
| Sale of land | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Repayment of federally funded projects from grantees | - | - | - | - |
| Repayment from Mass Transit Districts | - | - | - | - |
| Repayment to State Pursuant to Laws | 10,598 | - | - | - |
| Joint Improvements - II. Tollway & others | - | - | 257,403 | 281,191 |
| Loan repayments | - | - | - | - |
| Subscriptions or Publications | - | - | - | - |
| Reimbursement of costs incurred on behalf of the federal government | - | - | - | - |
| Reimbursement/recoveries - Private sector | - | - | - | - |
| Private organization/individuals | - | - | - | - |
| Other departmental funds | - | - | - | - |
| Deposits remitted to the Comptroller | \$ 10,598 | \$ - | \$ 257,403 | \$ 281,191 |
| Prior year refunds | 1,158,357 | 356,632 | - | - |
| Prior year expenditure adjustments | - | - | - | - |
| Deposit correction | - | - | - | - |
| Deposits recorded by the Comptroller | \$ 1,168,955 | \$ 356,632 | \$ 257,403 | \$ 281,191 |
| Deposits in transit: | | | | |
| Beginning of year | - | 6,498 | - | - |
| End of year | - | - | - | - |
| Recorded receipts per Department | \$ 1,168,955 | \$ 350,134 | \$ 257,403 | \$ 281,191 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2014, 2013, and 2012

Schedule 6

The Illinois Department of Transportation's (Department) explanations for significant fluctuations in expenditures greater than \$500,000 and 20% of total expenditures in that category as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances (Schedule 3) are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

Division of Highways and General Administration

Operations

Extra Help and Commodities – The increase of these two lines was due to the fiscal year 2013 winter being very mild while the fiscal year 2014 winter was very harsh. The Department needed additional part-time personnel for snow and ice control during the fiscal year 2014 winter. In addition, the cost of salt was low during fiscal year 2013 due to low demand for the commodity, while the fiscal year 2014 salt prices increased due to an increase in the demand for salt.

Cars and Trucks and Equipment – The expenditures increased in fiscal year 2014 from fiscal year 2013 due to it becoming increasingly difficult to acquire contracts in time to complete ordering, building and delivery for heavy trucks and specialty equipment within the fiscal year. Therefore, reappropriations were requested by the Department to allow the completion of the initiated purchases with the designated funds.

Telecommunications – The decrease in expenditures in fiscal year 2014 was due to a reduction of T1 circuit lines at several sites throughout the State. The Department converted from costly T1 circuit lines to fiber and some satellite transmission for data connections.

Operations of Auto Equipment – The increase in expenditures was due to gas prices increasing in fiscal year 2014. In addition, there was an increase in the repairs performed on heavy trucks within the Department's fleet. As noted earlier, the fiscal year 2014 winter was particularly harsh and the heavy truck fleet incurred additional usage for snow removal.

Highway Construction

Bond Series "A" – The decrease was due to projects funded under the Series A Bond Program being under construction and spending decreasing as the projects are completed. One larger project, City of Chicago Wacker Drive, expended approximately \$100 million in fiscal year 2013 and expended far less in fiscal year 2014 as the project was winding down.

Bond Series "D" – The increase in fiscal year 2014 was due to larger dollar projects being funded under this program requiring engineering and land acquisition which had a slow start to get projects going. Most of the higher dollar construction contracts were implemented in the past two years which caused the expenditures to increase from fiscal year 2013 to 2014.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013 (CONTINUED)

Division of Highways and General Administration (Cont.)

Highway Construction (Cont.)

American Recovery and Reinvestment Act - Highways – The decrease was due to the American Recovery and Reinvestment Act Stimulus Program winding down. The Department expects further decline in future years as these projects near completion.

Special Purposes

IDOT ITS Priority Program – Federal Reimb. – The decrease in fiscal year 2014 was due to the completion of major projects in fiscal year 2013, including two with DuPage County and the Federal Commercial Vehicle and Information Systems Network funds assigned to the International Fuel Tax Agreement electronic credentialing project with the Illinois Department of Revenue.

IDOT ITS Priority Program – State – The decrease was due to the completion of the District 3 Dynamic Message Sign deployment during fiscal year 2013.

State Radio Communications (STARCOM) – The decrease was due to the STARCOM project working towards conversion of State radio systems from analog to digital as required by the Federal Communications Commission. A large quantity of equipment was purchased during fiscal year 2013 for the conversion and this equipment was still being implemented during fiscal year 2014.

Enhance, Congest, and Air Quality Projects – The increase in fiscal year 2014 was due to agreements being executed in late fiscal year 2012 and 2013 for which invoices were not received until fiscal year 2014. In fiscal year 2014, the Office of Planning and Programming received several invoices from the Illinois Environmental Protection Agency on projects replacing old diesel engines.

Maintenance Agreements – These costs are under a ten year agreement between the local governments and the districts in which the local governments perform work for the Department. The increase noted in fiscal year 2014 was due to the timing of when invoices are submitted. The Department is in the process of implementing new procedures on the billing process for the new multi-year agreements that will be effective July 1, 2015 in order to get a better handle on the funding/payments of these agreements.

Land and Buildings – Due to the nature of ongoing capital projects, each year a large fluctuation in expenditures can occur in line with project plans that span many years. The Department stated the increase noted in fiscal year 2014 was due to the upgrading of HVAC systems costing approximately \$1.9 million.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013 (CONTINUED)

Division of Traffic Safety

Operations

Contractual Services – The decrease was due to the Department’s Central Office taking responsibility for paying facilities management payments for the entire Department to the Department of Central Management Services in fiscal year 2014.

Special Purposes

Primary Seatbelt Enforcement Incentive Grant – The decrease in fiscal year 2014 was due to the Comprehensive Regional Planning Fund (Fund 0406) being liquidated. This grant was awarded after Illinois enacted an enforcement seat belt use law for all passenger motor vehicles. The remaining monies of the grant were expended during fiscal year 2014.

Impaired Driving Incentive Program - Local Government Projects – The decrease in fiscal year 2014 was due to the significant reduction to the Child Passenger Safety program from 49 Chicago Public School grantees in fiscal year 2013 to 1 grantee in fiscal year 2014.

Alcohol Safety Programs (410) – The decrease in fiscal year 2014 was due to several grants related to the Alcohol Safety Programs being either eliminated or cut by 50% or more in fiscal year 2014.

Division of Public Transportation

Special Purposes

Intercity Rail Passenger Service – The increase of expenditures in fiscal year 2014 was due to new federal guidelines that require an increase in projects to accommodate changes to Amtrak.

Intercity Passenger Rail – The decrease in expenditures from fiscal year 2013 to fiscal year 2014 was due to there being no programs within this appropriation line in fiscal year 2014. Funding is only requested as needed and when cash is available.

State Rail Freight Loan Repayment – The decrease in expenditures was due to the decline in the number of qualified projects approved in fiscal year 2014.

Federal High Speed Rail (previously Metro-East Public Transportation) – The increase in expenditures in fiscal year 2014 was due to the high speed rail project undergoing major design and preliminary work in fiscal year 2014.

Public Transportation Grants – FY2011 – The timing of the expenditures for public transportation grants are impacted by when money is released, contracts issued, and the work is performed. Specific to this line item, the increase in fiscal year 2014 was due to a bi-state grant for a bike and pedestrian campus transit system. The project was initiated in the last quarter of fiscal year 2013, with the majority of the expenditures occurring in fiscal year 2014.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013 (CONTINUED)

Division of Public Transportation (Cont).

Special Purposes (Cont.)

Public Transportation Grants – FY2010 – The increase in fiscal year 2014 expenditures was due to costs related to the Dan Ryan project in which a majority of the expenditures (approximately \$165 million) occurred in fiscal year 2014. The increase due to this project was partially offset by a decrease in expenditures for the purchase of high speed rail cars of approximately \$67 million as the majority of these purchases occurred in fiscal year 2013 and 2012.

Public Transportation Grants – Prior to FY2009 – The increase was due to a one-time expenditure related to the wireless Internet project for the Amtrak Passenger Rail Investment and Improvement Act of approximately \$1 million in fiscal year 2014.

Chicago Region Environmental & Trans Efficiency Program (CREATE) – The CREATE projects funded by the Department are on-going with different start dates and length of time of completion spanning many fiscal years within each of the major grants. At any given point in time, the Department funds many projects at different stages of completion. Specifically in fiscal year 2014, the increase in expenditures was due to additional expenditures for the Melrose/Bellwood, Bensenville/Irving Place Road, and High Speed Rail projects.

ARRA – Mass Transportation and ARRA – Federal Mass Transit – The decrease in fiscal year 2014 expenditures was due to the ARRA Stimulus Program winding down. The Department expects further decline in future years as these projects near completion.

Division of Aeronautics

Special Purposes

Grants for Air Navigation Facilities – The increase in fiscal year 2014 expenditures was caused by the Federal Aviation Administration changing the matching requirements of its grant funding from 95% Federal, 2.5% State, and 2.5% Local back to 90% Federal, 5% State and 5% Local. This matching requirement change effectively doubled the level of State money required.

Federal/Local Airport – The decrease in fiscal year 2014 expenditures was due to a reduction of Federal Aviation Administration Air Improvement Grants during fiscal year 2014.

Third Chicago Area Airport – The expenditures on this line are primarily for the land acquisition purchases for the South Suburban Airport (SSA). A fair amount of variance can occur from one year to another depending on the status of appraisals, offer, negotiations, condemnation, etc. The increase in fiscal year 2014 was due to the acquisition of Bult Field and other associated parcels. A detailed list of the land acquisition for SSA is available publicly at <http://www.southsuburbanairport.com/PublicRpts/PubClosedRpt.asp>.

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

Division of Highways and General Administration

Operations

Commodities – The decrease in fiscal year 2013 expenditures was due to a mild winter occurring fiscal year 2013. As a result, the demand for salt was low, which kept the cost low.

Cars and Trucks and Equipment – As noted earlier, the Department experienced difficulty acquiring contracts in time to complete ordering, building, and delivery for heavy trucks and specialty equipment within the fiscal year. Therefore, reappropriations were requested to allow the completion of the initiated purchases with the designated funds. As a result, fiscal year 2013 expenditures decreased for these line items from those in fiscal year 2012.

Central Admin/Tort Claims PA 80-1078 – The increase was due to plaintiff attorney fees with a settlement date of June 28, 2013. The required payment was made during the fiscal year 2013 lapse period.

Highway Construction

General Revenue – The decrease was due to the Department determining that not all General Revenue expenditures were associated with Highway Construction. The Department corrected this for fiscal year 2013.

Bond Series “A” – The decrease was primarily due to the majority of the Series A bond funded projects being let for bidding in fiscal years 2010 and 2011, with most of the expenditures occurring in fiscal year 2012. Expenditures in fiscal year 2012 included the I-55/70 and Wacker Drive projects totaling approximately \$102 million.

American Recovery and Reinvestment Act - Highways – The decrease in fiscal year 2013 expenditures was due to the American Recovery and Reinvestment Act Stimulus Program winding down.

Special Purposes

IDOT ITS Priority Program - State – The increase in fiscal year 2013 was due to the completion of the District 3 Dynamic Message Sign deployment.

State Radio Communications (STARCOM) – The equipment for the District 1 migrations was purchased prior to fiscal year 2012. When the Basic Ordering Agreement (BOA) for the installations was prepared in fiscal year 2012, District 1 did not have the funding available to cover the entire BOA. Therefore, the BOA was executed and obligated in fiscal year 2013. Also, an annual increase to the STARCOM appropriation was granted in fiscal year 2013 until the project is complete, and a large order for equipment purchases to assist in the migration was completed at the end of fiscal year 2013. All of these events contributed to the increase in expenditures for fiscal year 2013.

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

Division of Highways and General Administration (Cont.)

Special Purposes (Cont.)

Enhance, Congest, and Air Quality Projects – The decrease in fiscal year 2013 was due to the Office of Planning and Programming having several new agreements that use Congestion Mitigation and Air Quality Improvement (CMAQ) funds executed in late fiscal year 2012 and early fiscal year 2013.

Auto Liability Claims – The decrease in fiscal year 2013 was due to significant auto liability expenditures in fiscal year 2012 that were a direct result of a crash involving a State employee operating a State vehicle in the scope of their employment.

Maintenance Agreements – These costs are under a 10 year agreement between the local governments and the districts in which the local governments perform work for the Department. The decrease in fiscal year 2013 was due to the timing of when invoices are submitted.

Land and Buildings – As stated earlier, due to the nature of ongoing capital projects, each year a large fluctuation in expenditures can occur in line with project plans that span many years. The increase noted in fiscal year 2013 was due to significant expenditures for salt domes throughout the State in excess of \$2.4 million.

Division of Traffic Safety

Special Purposes

Alcohol Safety Programs (410) – The decrease in fiscal year 2013 was due to the Department discontinuing the practice of funding full-time Driving Under the Influence (DUI) officers for local governments and the services of the Traffic Safety Resource Prosecutor in fiscal year 2013.

Division of Public Transportation

Special Purposes

Intercity Passenger Rail – The revenue for this program is provided from a portion of State employee Amtrak travel. The increase in expenditures in fiscal year 2013 was due to funds not being requested until the desired level of revenue had been reached. Once the level was reached, the funds were requested and expenditures could occur.

State Rail Freight Loan Repayment – The decrease in fiscal year 2013 expenditures was due to the decline in the number of qualified projects approved in fiscal year 2013.

Federal High Speed Rail (previously Metro-East Public Transportation) – The increase in fiscal year 2013 expenditures was due to expenditures for the new Chicago Regional Environmental and Transportation Efficiency Program (CREATE P1) project associated with the High Speed Rail.

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

Division of Public Transportation (Cont.)

Special Purposes (Cont.)

Public Transportation Grants – FY2011 – As noted earlier, the timing of the expenditures for public transportation grants are impacted by when money is released, contracts issued, and the work is performed. The spending in this appropriation is for a bi-state grant for a bike and pedestrian campus transit system. The project was initiated in the last quarter of fiscal year 2013 and therefore, there were no expenditures in fiscal year 2012.

Public Transportation Grants – FY2010 – Fiscal year 2013 was the beginning of the 5 month Dan Ryan Project totaling approximately \$63 million. Approximately \$69 million in additional expenditures for various Chicago Transit Authority projects and transit maintenance also occurred in fiscal year 2013.

Public Transportation Grants – Prior to FY2009 – Fiscal year 2012 included approximately \$21 million of purchases of Chicago Transit Authority rail cars and all costs for the Grant/State Red line project. Similar activity did not occur in fiscal year 2013.

Rail Freight Services Assistance – Expenditures for numerous High Speed Rail projects, including the Galesburg Congestion project, were greater in fiscal year 2012 than in fiscal year 2013.

Federal Share of Capital Operating Grants – The decrease was due to a consolidated vehicle procurement program that occurred in fiscal year 2012, but not in fiscal year 2013.

Chicago Region Environmental & Trans Efficiency Program (CREATE) – The decrease in fiscal year 2013 expenditures was due to more expenditures occurring in fiscal year 2012 towards the 63rd and State, Lagrange/Broadview, and Bridgeview/71st Street projects.

ARRA – Rail – The increase was due to additional funds for this appropriation used for the corridor project between Dwight and Joliet. The ARRA Stimulus Program will continue to assist through fiscal year 2017 with the development of the High Speed Rail Program. The Department previously entered into a contract agreement with the U.S. Department of Transportation to extend the funding through June 30, 2017 to complete this program.

ARRA – Mass Transportation and ARRA – Federal Mass Transit – The decrease in fiscal year 2013 expenditures was due to the ARRA Stimulus Program winding down. Further declines are expected.

Division of Aeronautics

Special Purposes

Third Chicago Area Airport – As stated earlier, the expenditures on this line are primarily for the land acquisition purchases for the South Suburban Airport (SSA). The increase noted in fiscal year 2013 from fiscal year 2012 was due to two larger parcel settlements for approximately \$1.1 million and \$2.6 million, respectively.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2014, 2013, and 2012

Schedule 7

The Illinois Department of Transportation's (Department) explanations for significant fluctuations in receipts greater than \$500,000 and 20% of total receipts in that category as presented in the Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller (Schedule 5) are detailed below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013

Road Fund – 0011

Receipts from local governmental units increased in fiscal year 2014 because the Department employed an additional staff person on a 75 day contract dedicated to working on final billings.

Receipts for joint highway improvements – Illinois Tollway and others increased due to additional receipts received from the states of Indiana and Iowa for joint highway projects in fiscal year 2014.

Reimbursements and recoveries received from the private sector increased in fiscal year 2014 due the receipt of a large reimbursement from a case settlement with the St. Louis National Stockyards.

Federal/State/Local Airport Fund – 0095

Receipts of federal aid reimbursements decreased in fiscal year 2014 due to a reduction in FAA Airport Improvement Program (AIP) grants.

Receipts from local governmental units increased in fiscal year 2014 because the local governmental unit contribution requirement increased from 2.5% of the costs to 5% of the costs of the project.

Tax Recovery Fund – 0433

Receipts of federal aid reimbursements increased due to equipment costs related to the purchase of rail cars for the High-Speed Rail (HSR) project in fiscal year 2014.

State Construction Account Fund – 0902

The amount of prior year refunds decreased in fiscal year 2014, as compared to fiscal year 2013, because two large prior year refunds were received in fiscal year 2013, as described below.

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

General Revenue Fund – 0001

Receipts related to the repayment of federally funded projects from grantees decreased in fiscal year 2013 from fiscal year 2012. In fiscal year 2012, the reimbursement from the federal government was deposited into the General Revenue Fund – 0001. In fiscal year 2013, the costs related to these projects were paid out of the Road Fund – 0011. As a result, the related reimbursements were deposited into the Road Fund – 0011.

Road Fund – 0011

Receipts for the miscellaneous account decreased in fiscal year 2013 due to a reimbursement being received from the Illinois Department of Corrections in fiscal year 2012 for the purchase of 5,500 software licenses. The reimbursement was part of a joint effort to implement a new Offender Tracking System. A similar reimbursement did not occur in fiscal year 2013.

The fluctuations for the receipts for joint highway improvements – Illinois Tollway and others are impacted heavily by the timing of the project completion and the processing of the receipts by the joint party(ies). Receipts in this category decreased in fiscal year 2013 from fiscal year 2012, and the Department attributed the decrease to not receiving a receipt for a joint project with the State of Wisconsin when anticipated. The Department anticipated the receipt to be received in fiscal year 2013, but it was not received until fiscal year 2014

The amount of prior year refunds decreased in fiscal year 2013 from fiscal year 2012 due to a refund of an overpayment on a construction project from fiscal year 2009 being received in fiscal year 2012.

Federal/State/Local Airport Fund – 0095

Receipts for the local governmental units account decreased in fiscal year 2013 due to the Department receiving higher than normal receipts from local governmental units in fiscal year 2012 to fund the Chicago O’Hare Airport construction project.

State Rail Freight Loan Repayment Fund – 0265

Receipts of loan repayments decreased in fiscal year 2013 due to several loans being paid off in fiscal year 2012.

Federal Mass Transit Trust Fund – 0853

Receipts of federal aid reimbursements decreased in fiscal year 2013 due to higher than normal reimbursements in fiscal year 2012 related to the purchase of transit buses.

State Construction Account Fund – 0902

The amount of prior year refunds increased in fiscal year 2013 due to two large refunds of overpayments on fiscal year 2010 and 2011 construction projects being received in fiscal year 2013.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2014 and 2013

Schedule 8

The Illinois Department of Transportation's (Department) explanations for significant lapse period spending as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances for fiscal years 2014 and 2013 (Schedules 1 and 2) are detailed below. For purposes of the analysis, significant lapse period spending is defined as \$50,000 and 20% or more of the total expenditures in that category.

FISCAL YEAR 2014

General Revenue Fund – 0001

Reims. Service Boards for Reduced Fares – The grant was issued after the appropriation had been eliminated. The appropriation then had to be reinstated at the end of the fiscal year after the grant was issued. As a result, the expenditures occurred during the lapse period of fiscal year 2014.

ADA Paratransit Services – The grant was not issued until the middle of May 2014. Thus, the appropriation was not released from the Governor's office until the end of the fiscal year and the expenditures occurred during the lapse period of fiscal year 2014.

Road Fund – 0011

Alcohol Traffic Safety Program (410) – An invoice was received during the lapse period for breathalyzers for local governments that were purchased during fiscal year 2014.

Department of Public Health – Impaired Driving Incentive Program – The National EMS Information System (NEMSIS) information systems were converted to Version 3.0 during fiscal year 2014, but the invoice was received during the lapse period.

Department of State Police – Alcohol Traffic Safety (410) – An invoice was received during the lapse period for breathalyzers for the Illinois State Police that were purchased during fiscal year 2014.

Reims. Service Boards for Reduced Fares – This was explained earlier within the Fiscal Year 2014, General Revenue Fund - 0001 section.

ADA Paratransit Services – This was explained earlier within the Fiscal Year 2014, General Revenue Fund - 0001 section.

Air Transportation Revolving Fund (309)

Air Transportation Revolving Fund – A large repair part was received for the King Air B300 Retrofit Avionics System upgrade at the end of fiscal year 2014 and paid for during the lapse period.

FISCAL YEAR 2013

General Revenue Fund – 0001

Awards and Grants – The Department made payments from the Awards and Grants operational line during the fiscal 2013 lapse period due to the obligation for this appropriation not being completed until late in the fiscal year. This grant was to be spent on the costs associated with assisting State agencies in developing programs and services that would enhance the well-being of Latino children and families.

Reims, Service Boards for Reduced Fares and ADA Paratransit Services – The Department made payments during the fiscal year 2013 lapse period due to late billings received from the Regional Transportation Authority (RTA) that were not approved until the end of the fiscal year.

Road Fund – 0011

Information Processing – The Department made payments during the fiscal year 2013 lapse period due to late billings received from the Department of Central Management Services for June 2013 information systems services.

Central Administration Tort Claims – The Department made a payment during the fiscal year 2013 lapse period related to plaintiff attorney fees for a Teamster Grievance with a settlement date of June 28, 2013.

Reims, Service Boards for Reduced Fares and ADA Paratransit Services – These lines were explained earlier within the Fiscal Year 2013, General Revenue Fund - 0001 section.

Intercity Passenger Rail Fund – 0233

Intercity Passenger Rail Fund – The Department made payments from the Intercity Passenger Rail Fund during the fiscal 2013 lapse period due to funds not being requested until the invoice for the downstate host railroad expenses was received. The invoice was received during the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE
(expressed in thousands)
June 30, 2014

| | Total | Current | 1-30 days | 31-90 days | 91-180 days | 181-365 days | Over 1 year |
|--|-------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| General Revenue Fund (001): | | | | | | | |
| Railroad Loans | \$ 215 | \$ 215 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Road Fund(011): | | | | | | | |
| Reimbursement from Federal Aid programs | | | | | | | |
| Due from National Traffic Safety Administration | 595 | 595 | - | - | - | - | - |
| Due from Federal Airport Administration | - | - | - | - | - | - | - |
| Due from Federal Transit Administration | 814 | 814 | - | - | - | - | - |
| Due from Federal Environmental Protection Agency | 1 | 1 | - | - | - | - | - |
| Due from Federal Hwy Administration | 350,786 | 350,786 | - | - | - | - | - |
| Total reimbursement from Federal Aid programs | <u>\$ 352,196</u> | <u>\$ 352,196</u> | <u>\$ -</u> |
| Reimbursement from counties and municipals under participation agreements | | | | | | | |
| Counties/Municipalities | 83,414 | 74,093 | 2,042 | 3,098 | 2,734 | 1,322 | 125 |
| Other receivables | 28,388 | 11,129 | 4,042 | 6,582 | 312 | 96 | 6,227 |
| Total receivables | <u>\$ 463,998</u> | <u>\$ 437,418</u> | <u>\$ 6,084</u> | <u>\$ 9,680</u> | <u>\$ 3,046</u> | <u>\$ 1,418</u> | <u>\$ 6,352</u> |
| Federal/Local Airport(095): | | | | | | | |
| Due from Federal | 38,652 | 38,652 | - | - | - | - | - |
| Other Receivables | - | - | - | - | - | - | - |
| Total receivables | <u>\$ 38,652</u> | <u>\$ 38,652</u> | <u>\$ -</u> |
| Bond Retirement And Interest Fund(101): | | | | | | | |
| Railroad Loans | \$ 9,285 | \$ 9,285 | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Rail Freight Loan Repayment(265): | | | | | | | |
| Railroad Loans | 8,301 | 8,301 | - | - | - | - | - |
| Other Receivables | 5 | 5 | - | - | - | - | - |
| Total receivables | <u>\$ 8,306</u> | <u>\$ 8,306</u> | <u>\$ -</u> |
| Federal High Speed Rail Trust Fund (433) | | | | | | | |
| Due from Federal | \$ 65,906 | \$ 65,906 | - | - | - | - | - |
| Transportation Bond Series "A" (553) | | | | | | | |
| Other Receivables | \$ 10 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10 |
| Transportation Bond Series "D" (695) | | | | | | | |
| Other Receivables | \$ 21 | \$ 21 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Roadside Memorial Fund (697) | | | | | | | |
| Due From Other Government - Local | \$ 43 | \$ 43 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Federal Mass Transit (853): | | | | | | | |
| Reimbursements from Federal Transit Administration for Federal Aid programs | \$ 5,690 | \$ 5,690 | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Construction(902): | | | | | | | |
| Other Receivables | \$ 19 | \$ - | \$ - | \$ - | \$ - | \$ 3 | \$ 16 |
| Rail Freight Loan Repayment(936): | | | | | | | |
| Railroad Loans | 621 | 621 | - | - | - | - | - |
| Other Receivables | 1 | 1 | - | - | - | - | - |
| Total receivables | <u>\$ 622</u> | <u>\$ 622</u> | <u>\$ -</u> |

Footnotes:

- 1) Amounts are obtained from Agency records i.e. , Accounts Receivable Aging Report prepared by the Fiscal Operations Unit.
- 2) Other Receivables consist of damage claims, rents, consultant billings, and other receivables.
- 3) The Department will attempt to collect the receivables themselves. If collection attempts need to be escalated, they will utilize private collection services or the offset system as necessary.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE
(expressed in thousands)
June 30, 2013

| | <u>Total</u> | <u>Current</u> | <u>1-30 days</u> | <u>31-90 days</u> | <u>91-180 days</u> | <u>181-365 days</u> | <u>Over 1 year</u> |
|--|-------------------|-------------------|----------------------|-----------------------|------------------------|-------------------------|------------------------|
| General Revenue Fund (001): | | | | | | | |
| Railroad Loans | <u>\$ 295</u> | <u>\$ 295</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Road Fund(011): | | | | | | | |
| Reimbursement from Federal Aid programs | | | | | | | |
| Due from National Traffic Safety Administration | 2,322 | 2,322 | - | - | - | - | - |
| Due from Federal Airport Administration | - | - | - | - | - | - | - |
| Due from Federal Transit Administration | 1,172 | 1,172 | - | - | - | - | - |
| Due from Federal Environmental Protection Agency | 38 | 38 | - | - | - | - | - |
| Due from Federal Hwy Administration | 179,532 | 179,532 | - | - | - | - | - |
| Total reimbursement from Federal Aid programs | <u>\$ 183,064</u> | <u>\$ 183,064</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Reimbursement from counties and municipals under participation agreements | | | | | | | |
| Counties/Municipalities | 26,218 | 18,189 | 5,155 | 1,753 | - | 321 | 800 |
| Other receivables | 21,849 | 1,279 | 199 | 14,034 | 49 | 1,722 | 4,566 |
| Total receivables | <u>\$ 231,131</u> | <u>\$ 202,532</u> | <u>\$ 5,354</u> | <u>\$ 15,787</u> | <u>\$ 49</u> | <u>\$ 2,043</u> | <u>\$ 5,366</u> |
| Federal/Local Airport(095): | | | | | | | |
| Due from Federal | 35,165 | 35,165 | - | - | - | - | - |
| Other Receivables | 18 | 18 | - | - | - | - | - |
| Total receivables | <u>\$ 35,183</u> | <u>\$ 35,183</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Bond Retirement And Interest Fund(101): | | | | | | | |
| Railroad Loans | <u>\$ 10,679</u> | <u>\$ 10,679</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| State Rail Freight Loan Repayment(265): | | | | | | | |
| Railroad Loans | 10,133 | 10,133 | - | - | - | - | - |
| Other Receivables | 4 | 4 | - | - | - | - | - |
| Total receivables | <u>\$ 10,137</u> | <u>\$ 10,137</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Federal High Speed Rail Trust Fund (433) | | | | | | | |
| Due from Federal | <u>\$ 52,706</u> | <u>\$ 52,706</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Transportation Bond Series "A" (553) | | | | | | | |
| Other Receivables | <u>\$ 23</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10</u> |
| Roadside Memorial Fund (697) | | | | | | | |
| Other Receivables | <u>\$ 19</u> | <u>\$ 19</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Federal Mass Transit (853): | | | | | | | |
| Reimbursements from Federal Transit Administration for Federal Aid programs | <u>\$ 1,712</u> | <u>\$ 1,712</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| State Construction(902): | | | | | | | |
| Other Receivables | <u>\$ 26</u> | <u>\$ 1</u> | <u>\$ 9</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 16</u> |
| Rail Freight Loan Repayment(936): | | | | | | | |
| Railroad Loans | 847 | 847 | - | - | - | - | - |
| Other Receivables | 1 | 1 | - | - | - | - | - |
| Total receivables | <u>\$ 848</u> | <u>\$ 848</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Footnotes:

- 1) Amounts are obtained from Agency records i.e. , Accounts Receivable Aging Report prepared by the Fiscal Operations Unit.
- 2) Other Receivables consist of damage claims, rents, consultant billings, and other receivables.
- 3) The Department will attempt to collect the receivables themselves. If collection attempts need to be esclated, they will utilize private collection services or the offet system as necessary.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Fiscal Years Ended June 30, 2014 and 2013

AGENCY FUNCTIONS

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

The Department's main office is located in the Harry R. Hanley Building, 2300 South Dirksen Parkway, Springfield, Illinois. An average of 5,216 full-time employees worked for the Department during fiscal year 2014.

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

DIVISION OF HIGHWAYS

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

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

DIVISION OF TRANSPORTATION SAFETY

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

DIVISION OF PUBLIC AND INTERMODAL TRANSPORTATION

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

The Division is responsible for developing, implementing and advocating for policies and practices that promote the usage of mass transit and passenger rail service. In addition, DPIT works with freight railroads and governmental agencies on the federal and local levels on capital projects that improve freight rail infrastructure. DPIT also administers State and federal operating and capital funds to more than 57 public transportation systems in Illinois, as well as Amtrak, including the full \$425 million reconstruction of the Dan Ryan branch of the CTA Red Line that was completed in October 2013. In fiscal year 2014, DPIT administered more than \$3.0 billion in federal and State operating and capital funds, and more than 480 associated grants and contracts. Included in this is DPIT's collaboration with the Federal Railroad Administration and host railroads on a \$1.8 billion project to construct new high-speed rail infrastructure along the Chicago-St. Louis corridor. In addition, DPIT is overseeing almost \$500 million in federal and State funds planned for the establishment of conventional passenger rail service along new routes serving Rockford and the Quad Cities. DPIT also manages the \$300 million in State capital funds dedicated to the CREATE freight rail infrastructure program, including the recently-opened, \$140 million Englewood Flyover on Chicago's South Side.

DIVISION OF AERONAUTICS

The Division of Aeronautics is responsible for developing, designing, and maintaining the State Aeronautics system of airports in an efficient, timely and economical manner. Annually, the Division administers approximately \$100 million in federal, State and local airport improvement program dollars. In addition, the Division conducts inspections and certifications of all Illinois landing facilities to ensure adherences to federal and State standards and safety criteria. The Division operates and maintains State owned aircraft and provides executive level flights and emergency or disaster related air service as appropriate.

The Division of Aeronautics provides aviation education and training through seminars and conferences and is responsible for biennial registration of all Illinois based aircraft and pilots. The Division is developing an Airport Master Plan for a new commercial service airport in Will County in coordination with the Federal Aviation Administration. Ensuring Statewide uniformity of policy interpretation and compliance of program coordination with federal, State, and local agencies is the hallmark of the Division of Aeronautics.

OFFICE OF FINANCE AND ADMINISTRATION

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

administering Departmental personnel policies and programs, and employee services. The Bureau of Labor Relations is accountable for Union negotiations and other labor relations issues.

OFFICE OF THE CHIEF COUNSEL

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

OFFICE OF COMMUNICATIONS

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

OFFICE OF QUALITY COMPLIANCE AND REVIEW

The Office of Quality Compliance and Review is responsible for the Departmental independent testing and serving as the Department's law enforcement liaison. Performance of these functions provides assurance to the Secretary and the public that the Department's policies, procedures, and regulations are adequate. The Office is also responsible for provide financial assurances, attestations, and audits in regards to certain contractual obligations.

OFFICE OF BUSINESS AND WORKFORCE DIVERSITY

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

OFFICE OF PLANNING AND PROGRAMMING

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

- Developing the Department's positions for federal and State legislative programs and strategies.
- Develop and maintain the Illinois Long Range Transportation Plan, Freight Mobility Plan, Rail Plan and Bike Plan.
- Development, programming, planning and publishing of the annual and multi-year capital programs for highways, rail, public transportation, and airports.
- Directing the metropolitan planning processes, coordinate processes with the fourteen Metropolitan Planning Organizations.
- Collecting and analyzing roadway condition information.
- Maintaining roadway and bridge data systems for the State.
- Preparation of the State Highway Map and other transportation maps for rail, ports, transit, counties and scenic byways.
- Planning and implementation of the Department's Intelligent Transportation System both in Chicago and throughout the State.
- Planning and implementing Statewide programs for Transportation Enhancements, Alternatives, Economic Development and Scenic Byways.
- Monitoring and managing liaison activities with Congress and federal transportation agencies.
- Collecting and analyzing traffic data for the State highway system.
- Managing and tracking the implementation of the annual highway capital program.
- Preparation of the annual Federal SPR-PL Planning Work Program.
- Preparation of the annual Section 5303 and Section 5304 Technical Studies Grants from the Federal Transit Administration.

AGENCY PLANNING

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

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

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

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AVERAGE NUMBER OF FULL TIME EMPLOYEES (UNAUDITED)
For The Fiscal Years Ended June 30, 2014 and 2013

| | 2014 | 2013 | 2012 |
|---|---------------------|---------------------|---------------------|
| State Funded Positions: | | | |
| Cycle Rider Safety | 2 | 2 | 2 |
| Information Processing | 69 | 73 | 74 |
| Central Division of Highways | 366 | 367 | 397 |
| Day Labor | 20 | 21 | 23 |
| Central Administration & Planning | 412 | 354 | 360 |
| Traffic Safety | 92 | 87 | 97 |
| Aeronautics | 71 | 69 | 71 |
| Local Roads and Streets | 83 | 84 | 83 |
| District 1 | 1,192 | 1,200 | 1,191 |
| District 2 | 373 | 386 | 387 |
| District 3 | 347 | 356 | 354 |
| District 4 | 324 | 321 | 329 |
| District 5 | 277 | 274 | 284 |
| District 6 | 371 | 381 | 393 |
| District 7 | 306 | 312 | 314 |
| District 8 | 510 | 505 | 510 |
| District 9 | 301 | 295 | 294 |
| Intelligent Transportation System (ITS) | 1 | 1 | 1 |
| Public Trans & Rail | 39 | 36 | 35 |
| Subtotal, State Funded Positions | <u>5,156</u> | <u>5,124</u> | <u>5,199</u> |
| Federally Funded Positions: | | | |
| Traffic Safety - | | | |
| Highway Safety | 17 | 16 | 18 |
| Motor Carrier Safety | 30 | 32 | 31 |
| Central Administration & Planning - Transportation Equity Act (TEA-21) | 13 | 14 | 11 |
| Subtotal, State Funded Positions | <u>60</u> | <u>62</u> | <u>60</u> |
| GRAND TOTAL | <u><u>5,216</u></u> | <u><u>5,186</u></u> | <u><u>5,259</u></u> |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION (UNAUDITED)
For the Fiscal Years Ended June 30, 2014 and 2013

| | <u>2014</u> | <u>2013</u> |
|--|-------------------------|-------------------------|
| Operations | \$ 984,883,546 | \$ 870,414,325 |
| % of total expenditures | 17.3% | 15.9% |
| Personal Services | 463,135,140 | 427,552,363 |
| % of operational expenditures | 47.0% | 49.1% |
| Other Payroll Costs (FICA, retirement) | 223,093,217 | 196,586,762 |
| % of operational expenditures | 22.7% | 22.6% |
| All Other Operational Items | 298,655,189 | 246,275,200 |
| % of operational expenditures | 30.3% | 28.3% |
| Grants | 2,279,502,915 | 2,055,141,512 |
| % of total expenditures | 40.0% | 37.5% |
| Construction | 2,420,446,634 | 2,541,589,075 |
| % of total expenditures | 42.5% | 46.4% |
| Capital Improvements | 9,696,948 | 8,616,243 |
| % of total expenditures | 0.2% | 0.2% |
| Total expenditures (all funds) | <u>\$ 5,694,530,043</u> | <u>\$ 5,475,761,155</u> |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Description | Amount |
|---|----------------------|
| Procurement of a contract with Westfield Steel for structural steel needed for temporary guardrail and bridge repairs to restore normal traffic patterns on I-55. | \$ 21,444 |
| Procurement of a contract with Iroquois Paving Corp. for construction services relating to failure of a box culvert under US 45. | 89,902 |
| Procurement for a contract with Traffic Control Company for traffic control devices needed for lane closures due to pavement damage to I-57. | 34,401 |
| Procurement of contract with BBD Trucking for truck rentals to transfer salt from southern to northern locations due to a salt shortage and impending snow storm. | 211,134 |
| Procurement of contract with Howell Paving, Inc. for resurfacing and pavement repairs to I-57 in Marion County due to surface failure caused by winter storms. | 3,154,010 |
| Procurement of contract with Advanced Asphalt Company for surface repairs to I-80 due to surface failure caused by winter storms. | 4,171,148 |
| Procurement of contract with Diamond Peak Distributors, Inc. for salt in District 1 because the allotted 120% of the contract with existing vendors cannot be exceeded. | * 3,480,000 |
| Procurement of contract with Cross Construction, Inc. for roadway repairs on I-74 in McLean, Piatt, and Dewitt counties and in the city of Champaign due to rapid deterioration resulting from winter conditions. | 672,829 |
| Procurement of contract with various vendors for trucking services to transport salt purchased in Superior, Wisconsin due to the depletion of the Department's salt supply. | 552,846 |
| Procurement of contract with United Ready Mix, Inc. for pavement repair on Business Rt. 24 beneath the railroad viaduct after failure due to winter conditions. | * 60,000 |
| Procurement of contract with IL Valley Paving for the repair of damage caused by a sink hole that developed under the I-55 frontage road north of Glenarm. | * 75,000 |
| Total | <u>\$ 12,522,714</u> |

* Estimated cost

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2013

| Description | Amount |
|---|-------------|
| Procurement of a contract with Cargill Salt Division to comply with the provisions of rock salt contract #4016218 which requires the Department to purchase a minimum 80% of the estimated contract quantity. | \$ 57,624 |
| Procurement of a contract with North American Salt Co. to comply with provisions of rock salt contract #4016217 which requires the Department to purchase a minimum 80% of the estimated contract quantity. | 189,729 |
| Procurement for a contract with Capitol Strategies, Inc. for federal reporting in order to avoid loss of federal funds if the contract was not renewed timely. | 62,374 |
| Procurement of contract with various vendors for the extension of a rental for a paver and roller. | 80,000 |
| Procurement of contract with Rayner Covering Systems, Inc. for temporary tarp coverings for excess material required to be purchased as part of the rock salt contracts. | 229,393 |
| Procurement of contract with AeroMetric to conduct aerial surveys of the entire state of Illinois. Needed in order to avoid loss of federal funds if the contract was not renewed timely. | 915,000 |
| Procurement of contract with McClain & Co. for the rental of a snooper for bridge inspection required by Federal regulations. State owned vehicle was destroyed in an accident. | 35,620 |
| Procurement of contract with Illini Excavation and Reclamation for the repair of guardrail and cable median in District 5. | 174,615 |
| Procurement of contract with E.T. Simonds to provide slope stability along IL 141 in White County after deterioration due to weather. | 649,342 |
| Procurement of contract with various vendors for repair work on IL 199/106 over the Illinois River near Florence, IL resulting from damage discovered during routine inspection. | 406,993 |
| Procurement of contract with GA Rich and Sons for repair work on Funks Grove Rest Area water treatment plant. | 31,611 |
| Procurement of contract with D Construction for repairs on the guardrail and shoulder on US Rt. 45 due to erosion. | 299,999 |
| Procurement of contract with Capitol Strategies, Inc. for consulting services to replace critical technology staff due to recent turnover. | (1) 292,415 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2013

| Description | Amount |
|---|---------------------|
| Procurement of contract with Kennametal Inc. for cutting edges for snow plows needed for winter. | \$ 391,557 |
| Procurement of contract with GA Rich and Sons for additional costs related to the Funks Grove Rest Area including pumps, motors, and computer programming needed to complete repairs. | * 25,000 |
| Procurement for a contract with Valk Manufacturing Co. for cutting edges for snow plows needed for winter. | 31,114 |
| Procurement of contract with Advanced Asphalt Co. for repairs of 1/2 mile of pavement damage on Rt. 351 near LaSalle caused by flooding. | 174,519 |
| Procurement of contract with Riverstone Group & Vermillion Quarry for repairs of damage caused by flooding along IL 17, IL 23, IL 71, IL 89, and IL 251. | 25,247 |
| Procurement of contract with Martin & Co. Excavating to repair damage to the earthen slope wall between structures carrying I-39 over I-88 caused by rains and flooding. | 37,250 |
| Procurement of contract with Truman L. Flatt & Sons Co. Inc. for surface repairs to pavement deterioration on I-55 near Lawndale in Logan County. | 25,863 |
| Procurement of contract with P.H. Broughton, Inc. for pavement repairs on I-55 in Logan County. | 11,859 |
| Procurement of contract with Halverson Construction Co. to repair erosion damage on IL 9 at the Spoon River in Fulton County. | 494,662 |
| Procurement of contract with Keith Martin Electric for repairs on electric lines and transformers on the 60/62 bridge in order to bring the navigational lights into compliance with Coast Guard regulations. | <u>16,200</u> |
| Total | <u>\$ 4,657,986</u> |

* Estimated cost

(1) An extension was filed with the Office of the Auditor General.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| AL01138 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING IMPROVEMENT OF LASALLE DR BETWEEN CLARK ST AND LAKE SHORE DR IN THE CITY OF CHICAGO, IL 00-B0259-00-PV P88-009-01 | \$ 400,000 | \$ - | \$ 25,215 |
| AL03257 | 011-49442-7900-1028 | LAND ACQUISITION; RELOCATION ASSISTANCE, AND RELOCATION CONSULTANTS AT CC&P/STEARNS ROAD IN KANE CO., IL. 98-00214-02-BR R-91-083-01 NOT TO EXCEED PER AGREEMENT FOR FEDERAL FUNDS | \$ 37,711,307 | \$ 616,176 | \$ 298,404 |
| AL05041 | 011-49442-7700-0026 | CONSTRUCTION & CONSTRUCTION ENGINEERING FOR WPA STREETS SLEEPY HOLLOW PROJECT #2 CHICAGO 98-U8139-01-PV C-88-011-00 | \$ 1,830,000 | \$ - | \$ 603 |
| AL05044 | 011-49442-7700-2027 011-49442-7900-0029 011-49442-7900-1010 011-49442-7900-1027 011-49442-7900-1028 695-49442-7700-0110 | CONSTRUCTION & CONSTRUCTION ENGINEERING FOR 130TH ST AT TORRENCE AVE & 130TH ST AT NS TRACKS CHICAGO 99-B9369-02-PV C-88-025-04 | \$ 139,092,287 | \$ 18,096,072 | \$ 64,614,481 |
| AL05242 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING FOR 87TH ST FROM WESTERN AVE TO I-90/94 CHICAGO 04-B4103-00-TL P-88-013-05 | \$ 250,000 | \$ - | \$ 76,465 |
| AL05246 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING FOR CICERO AVE FROM PETERSON AVE TO LEXINGTON AVE CHICAGO 04-B4105-00-TL P-88-012-05 | \$ 560,000 | \$ - | \$ 166,759 |
| AL05286 | 011-49442-7700-0026 | CONSTRUCTION; CONSTRUCTION ENGINEERING & FORCE ACCOUNT WORK ON RACINE AVE AND ON 37TH ST CHICAGO 99-U9136-00-RS C-88-056-99 | \$ 3,580,000 | \$ - | \$ 151,662 |
| AL99286 | 011-49442-7700-0026 553-49444-7700-0011 | PRELIMINARY ENGINEERING FOR THE SYSTEM OF ACCESS ROADS. | \$ 17,770,000 | \$ - | \$ 9,991,872 |
| 607980 | 902-49442-7700-0027 | CONSTRUCTION AT FAP-559 & 341, 2.7MI OF IL 58 & 2MI OF IL 72; W OF MOON LAKE RD TO ROSELLE RD & W OF FAIRMOUND RD TO ROSELLE RD. | \$ 596,419 | \$ - | \$ 38,529 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|---|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| 626640 | 553-49444-7700-0011 902-49442-7700-0028 | CONSTRUCTION AT FAI-80, VILLAGE OF LANSING (COOK CO) & HAMMOND & MUENSTER (LAKE CO) FROM IL 394 IN IL TO US 41 IN INDIANA. | \$ 17,304,725 | \$ 960,038 | \$ 5 |
| 837820 | 011-49442-7700-0026 | CONSTRUCTION AT INTERSECTIONS OF ILLINOIS ROUTE 64 AT RANDALL ROAD AND AT DEAN STREET | \$ 15,878,581 | \$ - | \$ 75,675 |
| AL042135 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING FOR LASALLE DRIVE FROM STOCKTON DR. TO LAKE SHORE DR. (PHASE II) CHICAGO 00-B0259-00-PV D-88-001-04 | \$ 800,000 | \$ - | \$ 24,290 |
| JN100256 | 011-49442-7700-0026 | FAU 3756 2000-060R COOK C-91-256-00 JOINT AGREEMENT. CONSTRUCTION OF NEW HIGHWAY TO BE KNOWN AS ORLAND PARKWAY | \$ 3,659,320 | \$ - | \$ 1,620 |
| JN105520 | 902-49442-7700-0027 | DEMOLISHING TWO (2) HOMES, FAP 338/ILLINOIS ROUTE 59 AT 100 & 102 CHANNAHON STREET IN WILL COUNTY, STATE JOB # C-91-222-05, SECTION # 2005-029DM | \$ 9,000 | \$ - | \$ 2,275 |
| RR100326 | 902-49442-7700-0027 | FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00. FED PROJ#NH-0337(006), PREPARE CIRCUIT DRAWINGS, ASSEMBLE, INSTALL OR RELOCATE WARNING DEVICES & THEIR OPERATING CIRCUITS | \$ 300,756 | \$ - | \$ 25,740 |
| RR100327 | 902-49442-7700-0027 | FAU 3504(OLD RAND RD), SEC 19R-1, LAKE COUNTY, C-91-326-00, FED PROJ #NH-0337(006), PREPARE CIRCUIT DRAWINGS, PS&E, ASSEMBLE & INSTALL WARNING DEVICES, REMOVE XING, RAISE TRACK, ETC. | \$ 318,669 | \$ - | \$ 109,128 |
| RR100328 | 011-49442-7700-0026 902-49442-7700-0027 | FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, ALL TEMP AND PERM ALTERATIONS OR RELOCATIONS OF COMM & SIGNAL WIRE LINES, SIGNALS & APPURTENANCES, FURNISHING & PLACEMENT OF BALLAST, REMOVE TRACK | \$ 305,024 | \$ - | \$ 8,999 |
| RR101013 | 902-49442-7700-0027 | FAI 94 (IL 394), SEC {0204.1 & 0312-708W} & R-31, COOK CO, C-91-013-01, RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES, ENGINEERING AND INSPECTION | \$ 75,356 | \$ - | \$ 4,500 |
| RR103552 | 902-49442-7700-0027 | FAP 337 (IL 22), SEC 20R-5, LAKE CO, C-91-552-99, PREPARE CIRCUIT DRAWINGS, ESTIMATE AND SPECS, REMOVE EXISTING GRADE XING, RAISE TRACK, INSTALL PREFAB CROSSING, TRAFFIC CONTROL | \$ 361,795 | \$ - | \$ 44,051 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| RR199249 | 011-49442-7700-0026 011-49442-7900-0027 | FAP 351 (US 6), SEC 3277R, COOK CO, C-91-249-99, REVIEW PS&E, REVIEW MAIN CONTRACT DESIGN PLANS, RELOCATE GAS HOUSE, MAKE TIE-INS, CONSTRUCTION INSPECTION, FLAGGING | \$ 1,987,139 | \$ - | \$ 1,185,969 |
| RR604523 | 902-49442-7700-0027 | FAI 72 (MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, PRELIMINARY & CONSTRUCTION ENGINEERING, FLAGGING | \$ 484,000 | \$ - | \$ 8,702 |
| RR604524 | 902-49442-7700-0027 | FAI 72 (MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, ALTERATION OR RELOCATION OF COMMUNICATION &/OR SIGNAL WIR ELINES, SIGNALS AND RR APPURTENANCES, PRELIMINARY & CONSTRUCTION ENG | \$ 65,700 | \$ - | \$ 58,944 |
| UT1104017 | 902-49442-7700-0027 | FAP 870 (IL 53), SEC (22-5&533) WRS-2, DUPAGE CO, C-91-363-97, RELOCATION OF APP 720' OF 6" STEEL PIPE ALONG FULLERTON AVE AND 105' OF 6' STEEL PIPE ALONG IL 53 | \$ 108,689 | \$ - | \$ 53,313 |
| UT1105004 | 902-49442-7700-0027 | FAP 332 & FAI 94/ILLINOIS ROUTE 394/1-94 IN COOK COUNTY, INTERCHANGE & ROADWAY RECONSTRUCTION, NEW BRIDGE CONSTRUCTION AND RELOCATION OF FIBER OPTIC CABLES | \$ 167,292 | \$ - | \$ 90,767 |
| UT1105007 | 902-49442-7700-0027 | FAP ROUTE 337/ILLINOIS ROUTE 22 FROM WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD. MAKING ADJUSTMENTS TO EXISTING FACILITIES LOCATED WITHIN LIMITS. STATE JOB #C-91-326-00, SECTION #19R-1 | \$ 217,396 | \$ - | \$ 51,211 |
| UT1105009 | 902-49442-7700-0027 | FAP ROUTE 337/ILLINOIS ROUTE 22: WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD IN LAKE COUNTY. RELOCATION OF AERIAL FACILITIES, SECTION 19R-1 STATE JOB # C-91-326-00 | \$ 16,990 | \$ - | \$ 16,990 |
| UT1105012 | 902-49442-7700-0027 | FAP 870/ILLINOIS ROUTE 53: ARMY TRAIL ROAD TO ILLINOIS ROUTE 64 RELOCATION OF 670 LF OF BURIED CABLE, DUPAGE COUNTY, SECTION # (22-5-533)WRS-2, STATE JOB # C-91-363-97 | \$ 17,961 | \$ - | \$ 17,961 |
| UT1105015 | 902-49442-7700-0027 | FAU 1487, SEC 66R, DUPAGE COUNTY, C-91-025-02, RELOCATING SANITARY SEWERS AND REPLACING MAN-HOLES | \$ 207,753 | \$ - | \$ 4,501 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| UT105017 | 902-49442-7700-0027 | UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 FROM STATEVILLE ROAD/ESSINGTON ROAD TO LARKIN AVENUE IN WILL COUNTY, STATE JOB # C-91-217-00, SECTION #(B & 14)R-3 | \$ 42,791 | \$ - | \$ 17,322 |
| UT105018 | 902-49442-7700-0027 | UTILITY ADJUSTMENTS FOR FAP 337/ILLINOIS ROUTE 22 FROM EAST OF BUESCHING ROAD TO EAST OF QUENTIN ROAD IN LAKE COUNTY, STATE JOB # C-91-431-00, SECTION # 20WRS-6 | \$ 98,880 | \$ - | \$ 7,254 |
| UT106001 | 902-49442-7700-0027 | UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 AT LILY CACHE ROAD AND AT LILY CACHE CREEK IN WILL COUNTY, STATE JOB # C-91-002-01, SECTION #14-B-R-1 & 15N-3 | \$ 27,470 | \$ - | \$ 3,175 |
| UT106004 | 011-49442-7900-0027 | UTILITY ADJUSTMENTS ON FAP 351/U.S. ROUTE 64-59TH STREET AT C.N. RAILROAD IN COOK COUNTY, STATE JOB # C-91-068-05, SECTION #3277B | \$ 160,050 | \$ - | \$ 33,416 |
| UT206006 | 011-49442-7900-0027 | RELOCATE UNDERGROUND FIBER OPTIC CABLE ALONG NORTH SID OF IL 173 FROM STATION 142+00 TO 233+00 | \$ 75,955 | \$ - | \$ 75,955 |
| UT607006 | 011-49442-7900-0027 | FAU 8071 (MACARTHUR BLVD) SECTION 84-9-4 HBK BY BY-1 JOB NO C-96-523-04 SANGAMON COUNTY RELOCATING & REPLACEMENT OF FIBER OPTIC LINE | \$ 96,895 | \$ - | \$ 27,323 |
| PSB086017 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 086-017, PH 2, STARTUP AGMT, D-93-054-03.AP FAP 704, SEC (1)N&TS-1, MCLEAN COUNTY, PS&E FOR RECONSTRUCTION, RELOCATION AND TRAFFIC SIGNAL INSTALLATION | \$ 661,860 | \$ 45,078 | \$ - |
| PSB114046 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 114-046, PH 2, STARTUP, D-97-057-05, FAP 805 (IL 161), SEC (101, 102)R, MARION CO, CONTRACT PLANS/SPECS AND R.O.W. PLATS/PLANS FOR UPGRADING THE EXISTING 2 LANES TO MULTI LANES | \$ 1,486,338 | \$ - | \$ 351,181 |
| PTB108037 | 902-49405-7700-0025 | PTB 108-037, START-UP AGR. PHSE I. IL-53, P-99, DUPAGE. COMBINED DESIGN REPORT AND ECAD IMPROVEMENT OF IL-53 FROM IL-64 TO S OF IL-56 PAGE CO. | \$ 2,921,052 | \$ - | \$ 526 |
| PTB117004 | 902-49405-7700-0025 | PTB 117-004, PHASE II, START-UP AGR. D-91-015-01 COOK. CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY. | \$ 13,422,051 | \$ - | \$ 4,177 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB117006 | 011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025 | PTB 117-006, PHASE II, START-UP AGR. D-91-012-01 FAP-94/FAP-332, COOK, ENGINEERING FOR CONTRACT PLANS FOR RECONSTRUCTION OF 4-LANE EXPRESSWAY | \$ 11,905,028 | \$ - | \$ 76,536 |
| PTB118022 | 011-49405-7700-0026 | PTB 118-022, PRIME AGR. PHASE II, R-91-069-00 FAP-870 DUPAGE PROFESSIONAL SERVICES - FIELD AND OFFICE ASSISTANCE FOR LAND SURVEYING | \$ 446,648 | \$ - | \$ 13,150 |
| PTB120002 | 011-49405-7700-0026 011-49442-7700-0026 011-49442-7900-0000 011-49442-7900-0027 | PTB 120-002, PHASE I, START-UP AGR. P-91-065-01 US-45, LAKE CO. PHASE I STUDY | \$ 2,441,019 | \$ - | \$ 61,472 |
| PTB120004 | 011-49442-7900-0027 902-49405-7700-0025 | PTB 120-004 STARTUP AGR. PREP OF PLANS FOR I-90/94 FROM 16TH ST TO 70TH ST. | \$ 29,168,064 | \$ - | \$ 33,395 |
| PTB120005 | 011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025 | PTB 120-005, PH 2 STARTUP AGMT, D-91-421-01, COOK CO, I-94, PLANS, SPECS ESTIMATES FOR COLLECTOR- DISTRIBUTOR ROADWAY, DAN RYAN EXPRESSWAY | \$ 16,359,151 | \$ - | \$ 987,350 |
| PTB120006 | 011-49405-7700-0026 011-49442-7900-0011 | PTB 120-006, PHASE II, START-UP AGR. D-91-397-97 FAP 870 (IL-53), DUPAGE CO. PROFESSIONAL SERVICES FOR RECONSTRUCTION OF IL-53 FROM ARMY TRAIL ROAD TO ELGIN OHARE EXPRESSWAY | \$ 3,085,738 | \$ - | \$ 16,081 |
| PTB120007 | 011-49442-7900-0000 695-49442-7700-0110 | PTB 120-007, PHASE II, START-UP AGR. COOK CO D-91-285-01, FAU 2710. ENGINEERING AND GEOTECHNICAL INVESTIGATION AND REPORT, SURVEY, TS&L'S AND PLAN PREPARATION | \$ 2,521,370 | \$ - | \$ 40,268 |
| PTB120009 | 011-49405-7700-0026 011-49442-7700-0026 | PTB 120-009, PHASE II, START-UP AGR. D-91-384-01 PLANS, TS&L PLANS, DRAINAGE PLANS, SURVEY, TRAFFIC STAGING, LIGHTING FOR REHAB OF IL-43 | \$ 959,586 | \$ - | \$ 87,121 |
| PTB122005 | 011-49405-7700-0026 | PTB 122-005, PH 2 STARTUP, D-91-025-02, FAU 1487, DUPAGE CO. RECONSTRUCTION OF MAPLE AVE FROM CUMNOR RD THIL 83 TO INCLUDE SUPPLEMENTAL SURVEY AND PRELIMINARY PLAN PREPARATION | \$ 944,463 | \$ - | \$ 39,072 |
| PTB123005 | 011-49405-7700-0026 011-49442-7900-0011 | PTB 123-005, PHASE II, START-UP AGR. D-91-127-02 FAP 365, DUPAGE CO. CONTRACT PLANS FOR RECONSTRUCTION AND WIDENING OF IL-56 | \$ 1,870,699 | \$ - | \$ 52,863 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|---|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB125004 | 011-49405-7700-0026 011-49442-7900-0011 | PTB 125-004, PH 1, PRIME AGMT, P-91-016-02, I-57 STUENKEL ROAD, WILL COUNTY, LOCATION/DESIGN REPORT FOR IMPROVEMENT OF I-57 AT STUENKEL RD | \$ 1,508,819 | \$ - | \$ 7,410 |
| PTB125016 | 011-49405-7700-0026 | PTB 125-016 PH 1&2 STARTUP, D-96-009-03, VARIOUS COUNTIES AND ROUTES, MISCELLANEOUS ENGINEERING | \$ 500,000 | \$ - | \$ 550 |
| PTB125017 | 011-49405-7700-0026 | PTB 125-017 PH 2 STARTUP, D-96-010-03, VARIOUS RTS VARIOUS COUNTIES IN D-6. MISCELLANEOUS ENG. FOR VARIOUS WORK ORDER PROJECTS | \$ 500,000 | \$ - | \$ 9,007 |
| PTB126002 | 011-49405-7700-0026 011-49442-7900-0011 902-49405-7700-0025 | PTB 126-002, PH 2, STARTUP, D-91-351-02, FAP 336 (IL 31), SEC 112R-N, MCHENRY CO, RECONSTRUCTION & WIDENING OF IL 31 AT IL 176 & AT TERRA COTTA RD | \$ 795,122 | \$ 1,813 | \$ 21,594 |
| PTB126003 | 902-49405-7700-0025 | PTB 126-003, PH 2, STARTUP AGMT, D-91-356-02, FAP 348 (IL 43) OVER I-94 SPUR, SEC 3271B-R, COOK CO, PS&E TO REPLACE BRIDGE DECK | \$ 459,376 | \$ - | \$ 33 |
| PTB126020 | 011-49405-7700-0026 | PTB 126-020, PH 1, PRIME AGREEMENT, P-30-013-03, VARIOUS ROUTES, SECTIONS AND COUNTIES, PERFORM NOISE ANALYSES STATEWIDE | \$ 225,000 | \$ - | \$ 9,428 |
| PTB127001 | 902-49405-7700-0025 | PTB 127-001, PHASE III, C-91-512-01, FAI-80/94 START-UP AGREEMENT. CONSTRUCTION ENGINEERING | \$ 5,521,062 | \$ - | \$ 105,227 |
| PTB127024 | 011-49405-7700-0026 | PTB 127-024, PHASE II, START-UP AGR. D-96-024-03 MISCELLANEOUS ENGINEERING VARIOUS PROJECT, VARIOUS ROUTES, WORK ORDERS | \$ 200,000 | \$ - | \$ 12,583 |
| PTB128001 | 011-49442-7900-0029 | PTB 128-001, PH 3, STARTUP AGMT,C-91-085-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90: 31ST TO I-57 | \$ 12,009,518 | \$ - | \$ 17 |
| PTB128002 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 128-002, PH 3, STARTUP, I-94/90: 31ST TO I-57, SEC (1919&1919.15A)K/2323-R-1, ETC., COOK COUNTY CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF I-94/90, C-91-092-03 | \$ 8,665,864 | \$ - | \$ 3,294 |
| PTB128003 | 902-49405-7700-0025 | PTB 128-003, PH 3, STARTUP, I-94/90, 31ST ST TO I-57, SEC 2003-032T(1717 & 1818)K, COOK CO., C-91-093-03 & C-91-096-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90 | \$ 5,184,037 | \$ - | \$ 679,346 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2014

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB129013 | 011-49405-7700-0026 | PTB 129-013, PH 3, STARTUP, C-94-007-02, I-74, SEC 72(7.8,9,9-1)R-2, PEORIA COUNTY, INSPECTION, SUPERVISION, CHECKING OF CONST STAKING, LAYOUT, QA FIELD MATERIALS INSPECTION, DOCUMENTATION, ETC | \$ 6,070,732 | \$ - | \$ 126,146 |
| PTB130004 | 011-49442-7900-0027 902-49442-7700-0010 | PTB 130-004, PH 2, STARTUP, FAP 301(US 20), SEC 46 JO DAVIESS CO. FIELD SURVEY, GEOTECHNICAL INVESTIGATIONS, DEVELOPING CONTEXT SENSITIVE SOLUTIONS STRATEGIES, REFINEMENT OF ALIGNMENT FOR GALENA BPS | \$ 5,492,410 | \$ - | \$ 89,091 |
| PTB130010 | 902-49405-7700-0025 | PTB 130-010, PH 2 STARTUP, D-96-008-04, VARIOUS ROUTES, SECTIONS & COUNTIES, WORK ORDERS FOR MISCELLANEOUS ENGINEERING SERVICES IN D-6. | \$ 500,000 | \$ - | \$ - |
| PTB131018 | 902-49405-7700-0025 | PTB 131-018, PH 1, STARTUP, P-98-017-04, VARIOUS RTES, SEC & COS, WORK ORDERS, MISCELLANEOUS SURVEY WORK, VARIOUS LOCATIONS IN D-8 | \$ 200,000 | \$ - | \$ 9,830 |
| PTB132003 | 902-49405-7700-0025 | PTB 132-003, PH 3, PRIME AGMT, C-91-019-01, COOK CO, F&I 80/94, SEC 2626.2-R-1/2626.2-R-2, PARTIAL OBLIGATION, REMAINING BALANCE = \$4,141,537.00 CONSTRUCTION INSPECTION FOR KINGERY MAINLINE | \$ 6,646,591 | \$ - | \$ 11,045 |
| PTB133013 | 902-49405-7700-0025 | PTB 133-013, PH 3, PRIME AGREEMENT, C-94-010-02, F&I 74(4-74), SEC (90-11)R-2,90(13,14,14-1)R-1, PEORIA CO, CONSTRUCTION INSPECTION, PARTIAL OB ON PRIME, BALANCE OF PRIME = \$2,754,507.00 | \$ 3,354,507 | \$ - | \$ 200,364 |
| PTB134002 | 902-49405-7700-0025 | PTB 134-002, PH 3, PRIME, C-91-064-05, F&P 305 (PALATINE RD OVER IL 83), COOK CO, SEC 0913.1 RS-1 CONSTRUCTION INSPECTION | \$ 297,736 | \$ - | \$ 25,755 |
| PTB134005 | 902-49405-7700-0025 | PTB 134-005, PH 3, C-91-096-97, STARTUP, COOK CO., SEC 1314B, I-90 AT NAGLE AVE, CONSTRUCTION INSPECTION | \$ 329,499 | \$ - | \$ 8,945 |
| PTB135001 | 902-49405-7700-0025 | PTB 135-001, PH 3, STARTUP, C-91-217-00, US-30/ LINCOLN HIGHWAY, SEC (B&I)R-3, WILL CO, CONSTRUCTION INSPECTION | \$ 1,066,727 | \$ - | \$ - |
| PTB135018 | 011-49442-7900-0027 | PTB 135-018, STARTUP, PH 2, VARIOUS RTES, COS AND SECS, D-96-511-05, WORK ORDERS, MISCELLANEOUS ENGINEERING FOR VARIOUS PROJECTS IN D-6 | \$ 600,000 | \$ - | \$ 11 |

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|-------------------------------|--|--|-----------------------|-----------------------|----------------------|
| | | | | Current Year Expended | Reappropriated |
| PTB135027 | 902-49405-7700-0025 | PTB 135-027, PH1, PRIME AGMT, VARIOUS RTES, SECS, COS, P-98-003-05, LAND AND ROUTE SURVEYS FOR VARIOUS WORK ORDER PROJECTS IN D-8 | \$ 250,000 | \$ 2,423 | \$ 124 |
| PTB136003 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 136-003, PH 3, STARTUP, C-91-552-99, FAP337 (IL-22/HALF DAY ROAD) SEC 20R-5, LAKE COUNTRY, CONSTRUCTION INSPECTION FOR IMPROVEMENT OF IL-22 FROM E OF IL-83 TO W OF US-45/IL-21 | \$ 2,002,868 | \$ - | \$ 30,013 |
| PTB139012 | 011-49442-7900-0027 | PTB 139-012, PH 1, STARTUP, R-92-121-01, FAP 303 (US BR 20), SEC (40R, 41)R, WINNEBAGO CO, R.O. W. PLATS, ETC., FOR PROJECT ON US BR 20 FROM APP 1000 FEET W OF PIERPOINT AVE TO KILBURN AVE IN ROCKFORD | \$ 1,051,690 | \$ 78,757 | \$ 505,962 |
| PTB140004 | 011-49442-7900-0027 | PTB 140-004, PH 3, STARTUP, C-91-207-01, US-6 EAST OF PARK AVE UNDER CANADIAN NATL RR BRIDGE, COOK CO, SEC 3277R, CONSTRUCTION ENGINEERING | \$ 760,807 | \$ - | \$ 25 |
| UTT6007003 | 011-49442-7900-0027 | UTILITY AGREEMENT FAU ROUTE 8071 (MAC ARTHUR BLVD) SECTION (84-9-4) HBK, BY-1 JOB NO C96-523-04 SANGAMON COUNTY RELOCATING AND REPLACING OF FIBER OPTIC LINE | \$ 17,366 | \$ - | \$ 5,719 |
| | | | <u>\$ 396,980,998</u> | <u>\$ 19,800,357</u> | <u>\$ 80,937,787</u> |

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| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| AE07003 | 011-49442-7900-0027 | FUNDING NECESSARY TO PROVIDE CULTURAL RESOURCE SURVEYS FOR VARIOUS LOCATIONS FOR IL 3 RELOCATION FROM VENICE TO SAUGET IN ST. CLAIR & MADISON COUNTIES IN ACCORDANCE WITH STATE & FEDERAL LAWS | \$ 1,500,000 | \$ - | \$ - |
| AL01138 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING IMPROVEMENT OF LASALLE DR BETWEEN CLARK ST AND LAKE SHORE DR IN THE CITY OF CHICAGO, IL 00-B0259-00-PV P88-009-01 | \$ 400,000 | \$ - | \$ 25,215 |
| AL03257 | 011-49442-7900-1028 | LAND ACQUISITION, RELOCATION ASSISTANCE, AND RELOCATION CONSULTANTS AT CC&P/STEARNS ROAD IN KANE CO., IL. 98-00214-02-BR R-91-083-01 NOT TO EXCEED PER AGREEMENT FOR FEDERAL FUNDS | \$ 37,711,307 | \$ 13,600 | \$ 914,580 |
| AL04126 | 011-49442-7700-0026 | RECONSTRUCTION/CONST. ENGR. OF 75TH ST. OVER I-94 CHICAGO 01-E2005-00-BR C-91-121-97 | \$ 5,060,000 | \$ - | \$ 1,091,972 |
| AL04257 | 011-49442-7700-0026 011-49442-7900-0027 | CONSTRUCTION & CONSTRUCTION ENGINEERING FOR MICHIGAN AVE. VIADUCT OVER BISHOP FORD EXPY./I-94 CHICAGO 02-E2010-00-BR C-91-314-97 | \$ 7,025,000 | \$ - | \$ 1,095,332 |
| AL05041 | 011-49442-7700-0026 | CONSTRUCTION & CONSTRUCTION ENGINEERING FOR WPA STREETS SLEEPY HOLLOW PROJECT #2 CHICAGO 98-U8139-01-PV C-88-011-00 | \$ 1,830,000 | \$ - | \$ 603 |
| AL05044 | 011-49442-7700-2027 011-49442-7900-0029 011-49442-7900-1010 011-49442-7900-1027 011-49442-7900-1028 695-49442-7700-0110 | CONSTRUCTION & CONSTRUCTION ENGINEERING FOR 130TH ST AT TORRENCE AVE & 130TH ST AT NS TRACKS CHICAGO 99-B9369-02-PV C-88-025-04 | \$ 139,092,287 | \$ 32,937,794 | \$ 82,710,554 |
| AL05242 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING FOR 87TH ST FROM WESTERN AVE TO I-90/94 CHICAGO 04-B4103-00-TL P-88-013-05 | \$ 250,000 | \$ 20,947 | \$ 76,465 |
| AL05246 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING FOR CINCERO AVE FROM PETERSON AVE TO LEXINGTON AVE CHICAGO 04-B4105-00-TL P-88-012-05 | \$ 560,000 | \$ - | \$ 166,759 |

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|-------------------------------|--|---|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| AL05286 | 011-49442-7700-0026 | CONSTRUCTION; CONSTRUCTION ENGINEERING & FORCE ACCOUNT WORK ON RACINE AVE AND ON 37TH ST CHICAGO 99-U9136-00-RS C-88-056-99 | \$ 3,580,000 | \$ - | \$ 151,662 |
| AL06100 | 011-49442-7700-0026 011-49442-7900-0027 | CONSTRUCTION & CONSTRUCTION ENGINEERING ON 71ST STREET OVER I-94 CHICAGO 05-E2003-00-BR C-91-124-97 | \$ 10,330,000 | \$ - | \$ 771,949 |
| AL99286 | 011-49442-7700-0026 553-49444-7700-0011 | PRELIMINARY ENGINEERING FOR THE SYSTEM OF ACCESS ROADS | \$ 11,870,000 | \$ - | \$ 4,091,872 |
| 607980 | 902-49442-7700-0027 | CONSTRUCTION AT FAP-559 & 341, 2.7MI OF IL 58 & 2M I OF IL 72; W OF MOON LAKE RD TO ROSELLE RD & W OF FAIRMOUND RD TO ROSELLE RD | \$ 596,419 | \$ - | \$ 38,529 |
| 626640 | 553-49444-7700-0011 902-49442-7700-0028 | CONSTRUCTION AT FAI-80, VILLAGE OF LANSING (COOK CO) & HAMMOND & MUESTER (LAKE CO) FROM IL 394 IN IL TO US 41 IN INDIANA | \$ 18,379,196 | \$ 423,676 | \$ 2,034,515 |
| 663500 | 553-49444-7700-0011 | CONSTRUCTION AT FAP-591, REMOVE & REPLACE STRUCTURE CARRYING US 34 OVER LIT-TLE ROCK CREEK 2.2 MIE OF SANDWICH | \$ 1,434,558 | \$ 9,117 | \$ - |
| 666170 | 902-49442-7700-0027 | CONSTRUCTION AT FAP-623, OVER LITTLE VERMILLION RIVER ON US 6 EASTSIDE OF LASALLE | \$ 3,476,476 | \$ 21,843 | \$ - |
| 725410 | 011-49442-7900-0027 019-49446-7700-0011 | CONSTRUCTION AT I71, NEW SEGMENT OF MACARTHUR BLVD, & RELOCATED PORTION OF RECREATION DR. | \$ 24,190,748 | \$ - | \$ 1,175,116 |

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| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|---|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| 764290 | 553-49444-7700-0011 | CONSTRUCTION AT FAI-64, FROM IL RT 157 TO GREENMOU NT RD (IL159) TO LINCOLN TRAIL EXIT | \$ 54,627,090 | \$ 20,412 | \$ - |
| 837820 | 011-49442-7700-0026 | CONSTRUCTION AT INTERSECTIONS OF ILLINOIS ROUTE 64 AT RANDALL ROAD AND AT DEAN STREET | \$ 15,878,581 | \$ - | \$ 75,675 |
| AD990006 | 011-49442-7700-0026 | PH 1 AND PH 2 FOR IL-64 FROM IL-59 TO KAUTZ RD FA-307 1998-019J DUPAGE CO | \$ 1,483,666 | \$ 470,033 | \$ - |
| AL042135 | 011-49442-7700-0026 | PRELIMINARY ENGINEERING FOR LASALLE DRIVE FROM STOCKTON DR. TO LAKE SHORE DR. (PHASE II) CHICAGO 00-B0259-00-PV D-88-001-04 | \$ 800,000 | \$ - | \$ 24,290 |
| JN100256 | 011-49442-7700-0026 | FAU 3756 2000-060R COOK C-91-256-00 JOINT AGREEMENT. CONSTRUCTION OF NEW HIGHWAY TO BE KNOWN AS ORLAND PARKWAY | \$ 3,659,320 | \$ - | \$ 1,620 |
| JN105520 | 902-49442-7700-0027 | DEMOLISHING TWO (2) HOMES, FAP 338/ILLINOIS ROUTE 59 AT 100 & 102 CHANNAHON STREET IN WILL COUNTY, STATE JOB # C-91-222-05, SECTION # 2005-029DM | \$ 9,000 | \$ - | \$ 2,275 |
| RR100326 | 902-49442-7700-0027 | FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, FED PROJ#NH-0337(006), PREPARE CIRCUIT DRAWINGS, ASSEMBLE, INSTALL OR RELOCATE WARNING DEVICES & THEIR OPERATING CIRCUITS | \$ 300,756 | \$ - | \$ 25,740 |
| RR100327 | 902-49442-7700-0027 | FAU 3504(OLD RAND RD), SEC 19R-1, LAKE COUNTY, C-91-326-00, FED PROJ #NH-0337(006), PREPARE CIRCUIT DRAWINGS, PS&E, ASSEMBLE & INSTALL WARNING DEVICES, REMOVE XING, RAISE TRACK, ETC. | \$ 318,669 | \$ - | \$ 109,128 |
| RR100328 | 011-49442-7700-0026 902-49442-7700-0027 | FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, ALL TEMP AND PERM ALTERATIONS OR RELOCATIONS OF COMM & SIGNAL WIRE LINES, SIGNALS & APPURTENANCES, FURNISHING & PLACEMENT OF BALLAST, REMOVE TRACK | \$ 305,024 | \$ - | \$ 8,999 |

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|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| RR101013 | 902-49442-7700-0027 | FAI 94(IL 394), SEC {(0204.1 & 0312-708W) & R-3}, COOK CO, C-91-013-01, RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES, ENGINEERING AND INSPECTION | \$ 75,356 | \$ - | \$ 4,500 |
| RR103552 | 902-49442-7700-0027 | FAP 337(IL 22), SEC 20R-5, LAKE CO, C-91-552-99, PREPARE CIRCUIT DRAWINGS, ESTIMATE AND SPECS, REMOVE EXISTING GRADE XING, RAISE TRACK, INSTALL PREFAB CROSSING, TRAFFIC CONTROL | \$ 361,795 | \$ - | \$ 44,051 |
| RR199249 | 011-49442-7700-0026 011-49442-7900-0027 | FAP 351(US 6), SEC 3277R, COOK CO, C-91-249-99, REVIEW PS&E, REVIEW MAIN CONTRACT DESIGN PLANS, RELOCATE GAS HOUSE, MAKE TIE-INS, CONSTRUCTION INSPECTION, FLAGGING | \$ 1,987,139 | \$ - | \$ 1,185,969 |
| RR604523 | 902-49442-7700-0027 | FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, PRELIMINARY & CONSTRUCTION ENGINEERING, FLAGGING | \$ 484,000 | \$ - | \$ 8,702 |
| RR604524 | 902-49442-7700-0027 | FAI 72 (MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, ALTERATION OR RELOCATION OF COMMUNICATION &/OR SIGNAL WIR ELINES, SIGNALS AND RR APPURTENANCES, PRELIMINARY & CONSTRUCTION ENG | \$ 65,700 | \$ - | \$ 58,944 |
| RR805900 | 902-49442-7700-0027 | FAP 788, SEC 520-2-1, MADISON CO, C-98-004-04, DEMOLITION OF A PORTION OF VENICE HIGHLINE FROM EASTERN ABUTMENT OVER EXISTING IL 3 TO THE WESTERN ABUTMENT OVER MADISON YARD OF THE FIRM. | \$ 500,000 | \$ - | \$ 187,008 |
| UTT104017 | 902-49442-7700-0027 | FAP 870 (IL 53), SEC (22-5&533)WRS-2, DUPAGE CO, C-91-363-97, RELOCATION OF APP 720 OF 6" STEEL PIPE ALONG FULLERTON AVE AND 105' OF 6' STEEL PIPE ALONG IL 53 | \$ 108,689 | \$ - | \$ 53,313 |
| UTT105004 | 902-49442-7700-0027 | FAP 332 & FAI 94/ILLINOIS ROUTE 394/I-94 IN COOK COUNTY, INTERCHANGE & ROADWAY RECONSTRUCTION, NEW BRIDGE CONSTRUCTION AND RELOCATION OF FIBER OPTIC CABLES | \$ 167,292 | \$ - | \$ 90,767 |

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|-------------------------------|----------------------------|---|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| UT105007 | 902-49442-7700-0027 | FAP ROUTE 337/ILLINOIS ROUTE 22 FROM WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD. MAKING ADJUSTMENTS TO EXISTING FACILITIES LOCATED WITHIN LIMITS. STATE JOB #C-91-326-00, SECTION #19R-1 | \$ 217,396 | \$ - | \$ 51,211 |
| UT105009 | 902-49442-7700-0027 | FAP ROUTE 337/ILLINOIS ROUTE 22. WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD IN LAKE COUNTY. RELOCATION OF AERIAL FACILITIES. SECTION 19R-1 STATE JOB # C-91-326-00 | \$ 16,990 | \$ - | \$ 16,990 |
| UT105012 | 902-49442-7700-0027 | FAP 870/ILLINOIS ROUTE 53: ARMY TRAIL ROAD TO ILLINOIS ROUTE 64 RELOCATION OF 670 LF OF BURIED CABLE. DUPAGE COUNTY, SECTION # (22-5-533)WRS-2, STATE JOB # C-91-363-97 | \$ 17,961 | \$ - | \$ 17,961 |
| UT105015 | 902-49442-7700-0027 | FAU 1487, SEC 66R, DUPAGE COUNTY, C-91-025-02, RELOCATING SANITARY SEWERS AND REPLACING MAN-HOLES | \$ 207,753 | \$ - | \$ 4,501 |
| UT105017 | 902-49442-7700-0027 | UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 FROM STATEVILLE ROAD/ESSINGTON ROAD TO LARKIN AVENUE IN WILL COUNTY, STATE JOB # C-91-217-00, SECTION # (B & 14) R-3 | \$ 42,791 | \$ - | \$ 17,322 |
| UT105018 | 902-49442-7700-0027 | UTILITY ADJUSTMENTS FOR FAP 337/ILLINOIS ROUTE 22 FROM EAST OF BUESCHING ROAD TO EAST OF QUENTIN ROAD IN LAKE COUNTY, STATE JOB # C-91-431-00, SECTION # 20WRS-6 | \$ 98,880 | \$ - | \$ 7,254 |
| UT106001 | 902-49442-7700-0027 | UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 AT LILY CACHE ROAD AND AT LILY CACHE CREEK IN WILL COUNTY, STATE JOB # C-91-002-01, SECTION #14-B-R-1 & 15N-3 | \$ 27,470 | \$ - | \$ 3,175 |
| UT106004 | 011-49442-7900-0027 | UTILITY ADJUSTMENTS ON FAP 351/U.S. ROUTE 6-159TH STREET AT C.N. RAILROAD IN COOK COUNTY, STATE JOB # C-91-068-05, SECTION #3277B | \$ 160,050 | \$ - | \$ 33,416 |

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|-------------------------------|--|---|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| UT206006 | 011-49442-7900-0027 | RELOCATE UNDERGROUND FIBER OPTIC CABLE ALONG NORTH SID OF IL 173 FROM STATION 142+00 TO 233+00 | \$ 75,955 | \$ - | \$ 75,955 |
| UT607006 | 011-49442-7900-0027 | FAU 8071 (MACARTHUR BLVD) SECTION 84-9-4 HBK BY BY-1 JOB NO C-96-523-04 SANGAMON COUNTY RELOCATING & REPLACEMENT OF FIBER OPTIC LINE | \$ 96,895 | \$ - | \$ 27,323 |
| UT804009 | 902-49442-7700-0027 | FAP 103(IL 13/15), SEC 27-1R-1, ST CLAIR CO, C-98-090-03, REMOVAL & RELOCATION OF ELECTRICAL LINES DUE TO THE PROPOSED WIDENING OF IL 15/13. | \$ 276,000 | \$ - | \$ 6,395 |
| PSB086017 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 086-017, PH 2, STARTUP AGMT, D-93-054-03, AP FAP 704, SEC (1)N&T&S-1, MCLEAN COUNTY, PS&E FOR RECONSTRUCTION, RELOCATION AND TRAFFIC SIGNAL INSTALLATION | \$ 679,605 | \$ - | \$ 62,823 |
| PSB114034 | 011-49442-7900-0011 011-49442-7900-0029 | PTB 114-034, PH 2, STARTUP, D-94-069-00,IL94/IL116 SEC (109B)BR-2, BR-3, HENDERSON CO, PLANS & CONTRAC DOCUMENTS FOR RECONSTRUCTION OF STRUCTURES OVER DIXON & WOLF CREEKS AND ROADWAY APPROACHES | \$ 207,354 | \$ - | \$ 2,077 |
| PSB114046 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 114-046, PH 2, STARTUP, D-97-057-05, FAP 805 (IL 161), SEC (101, 102)JR, MARION CO, CONTRACT PLANS/SPECS AND R.O.W. PLATS/PLANS FOR UPGRADING THE EXISTING 2 LANES TO MULTI LANES | \$ 1,486,338 | \$ - | \$ 351,181 |
| PSB115027 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 115-027, PH2 STARTUP AGMT, D-93-033-03,FAS 250 LASALLE CO, CONTRACT PLANS, SPECS AND ESTIMATES FOR RESURFACING , GRADING AND SHOULDER RECONSTRUCT OF US 52/IL 251 FROM N OF 180 TO S OF MENDOTA | \$ 451,744 | \$ 248 | \$ 12,255 |
| PTB108037 | 902-49405-7700-0025 | PTB 108-037, START-UP AGR. PHSE I. IL-53, P-99, DUPAGE. COMBINED DESIGN REPORT AND ECAD IMPROVEMENT OF IL-53 FROM IL-64 TO S OF IL-56 PAGE CO. | \$ 2,921,052 | \$ 69,053 | \$ 526 |

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|-------------------------------|--|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB117004 | 902-49405-7700-0025 | PTB 117-004, PHASE II, START-UP AGR. D-91-015-01 COOK. CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY. | \$ 13,422,051 | \$ - | \$ 4,177 |
| PTB117006 | 011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025 | PTB 117-006, PHASE II, START-UP AGR. D-91-012-01 FAL-94/FAP-332, COOK, ENGINEERING FOR CONTRACT PLANS FOR RECONSTRUCTION OF 4-LANE EXPRESSWAY | \$ 11,905,028 | \$ - | \$ 76,536 |
| PTB118022 | 011-49405-7700-0026 | PTB 118-022, PRIME AGR. PHASE II, R-91-069-00 FAP-870 DUPAGE PROFESSIONAL SERVICES - FIELD AND OFFICE ASSISTANCE FOR LAND SURVEYING | \$ 446,648 | \$ - | \$ 13,150 |
| PTB120002 | 011-49405-7700-0026 011-49442-7700-0026 011-49442-7900-0000 011-49442-7900-0027 | PTB 120-002, PHASE I, START-UP AGR. P-91-065-01 US-45, LAKE CO. PHASE I STUDY | \$ 2,441,019 | \$ 119,672 | \$ 61,472 |
| PTB120004 | 011-49442-7900-0027 902-49405-7700-0025 | PTB 120-004 STARTUP AGR. PREP OF PLANS FOR I-90/94 FROM 16TH ST TO 70TH ST. | \$ 29,168,064 | \$ - | \$ 33,395 |
| PTB120005 | 011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025 | PTB 120-005, PH 2 STARTUP AGMT, D-91-421-01, COOK CO, I-94, PLANS, SPECS ESTIMATES FOR COLLECTOR-DIS RTIBUTOR ROADWAY, DAN RYAN EXPRESSWAY | \$ 16,359,151 | \$ - | \$ 987,350 |
| PTB120006 | 011-49405-7700-0026 011-49442-7900-0011 | PTB 120-006, PHASE II, START-UP AGR. D-91-397-97 FAP 870 (IL-53), DUPAGE CO. PROFESSIONAL SERVICES FOR RECONSTRUCTION OF IL-53 FROM ARMY TRAIL ROAD TO ELGIN OHARE EXPRESSWAY | \$ 3,085,738 | \$ 47,073 | \$ 16,081 |
| PTB120007 | 011-49442-7900-0000 695-49442-7700-0110 | PTB 120-007, PHASE II, START-UP AGR. COOK CO D-91-285-01, FAU 2710. ENGINEERING AND GEOTECHNICAL INVESTIGATION AND REPORT, SURVEY, TS&LS AND PLAN PREPARATION | \$ 2,521,370 | \$ 58,118 | \$ 40,268 |
| PTB120009 | 011-49405-7700-0026 011-49442-7700-0026 | PTB 120-009, PHASE II, START-UP AGR. D-91-384-01 PLANS, TS&L PLANS, DRAINAGE PLANS, SURVEY, TRAFFIC STAGING, LIGHTING FOR REHAB OF IL-43 | \$ 959,586 | \$ - | \$ 87,121 |

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|-------------------------------|---|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB120025 | 011-49442-7900-0011 902-49405-7700-0025 | PTB 120-025, PHASE II, START-UP AGR. D-94-043-02 FAP 313, WARREN, CONTRACT PLANS FOR 4-LANE IMPROVEMENT OF PROPOSED US-34 FROM KIRKWOOD TO US-67 INTERCHANGE AT SW EDGE OF MONMOUTH | \$ 2,066,184 | \$ 192,881 | \$ - |
| PTB122005 | 011-49405-7700-0026 | PTB 122-005, PH 2 STARTUP, D-91-025-02, FAU 1487, DUPAGE CO, RECONSTRUCTION OF MAPLE AVE FROM CUMNOR RD THIL 83 TO INCLUDE SUPPLEMENTAL SURVEY AND PRELIMINARY PLAN PREPARATION | \$ 944,463 | \$ - | \$ 39,072 |
| PTB123005 | 011-49405-7700-0026 011-49442-7900-0011 | PTB 123-005, PHASE II, START-UP AGR. D-91-127-02 FAP 365, DUPAGE CO. CONTRACT PLANS FOR RECONSTRUCTION AND WIDENING OF IL-56 | \$ 1,870,699 | \$ 636 | \$ 52,863 |
| PTB123022 | 011-49442-7900-0011 011-49442-7900-0029 | PTB 123-022, PH 1 STARTUP AGMT, P-94-025-00, FAP 315, PEORIA CO, CORRIDOR STUDY, NEW HIGHWAY | \$ 12,364,439 | \$ 219,658 | \$ 21,275 |
| PTB125004 | 011-49405-7700-0026 011-49442-7900-0011 | PTB 125-004, PH 1, PRIME AGMT, P-91-016-02, I-57 STUENKEL ROAD, WILL COUNTY, LOCATION/DESIGN REPORT FOR IMPROVEMENT OF I-57 AT STUENKEL RD | \$ 1,508,819 | \$ 237,881 | \$ 7,410 |
| PTB125016 | 011-49405-7700-0026 | PTB 125-016 PH 1&2 STARTUP, D-96-009-03, VARIOUS COUNTIES AND ROUTES, MISCELLANEOUS ENGINEERING | \$ 500,000 | \$ - | \$ 550 |
| PTB125017 | 011-49405-7700-0026 | PTB 125-017 PH 2 STARTUP, D-96-010-03, VARIOUS RTS VARIOUS COUNTIES IN D-6. MISCELLANEOUS ENG. FOR VARIOUS WORK ORDER PROJECTS | \$ 500,000 | \$ - | \$ 9,007 |
| PTB126002 | 011-49405-7700-0026 011-49442-7900-0011 902-49405-7700-0025 | PTB 126-002, PH 2, STARTUP, D-91-351-02, FAP 336 (IL 31), SEC 112R-N, MCHENRY CO, RECONSTRUCTION & WIDENING OF IL 31 AT IL 176 & AT TERRA COTTA RD | \$ 795,122 | \$ 69,026 | \$ 23,407 |
| PTB126003 | 902-49405-7700-0025 | PTB 126-003, PH 2, STARTUP AGMT, D-91-356-02, FAP 348(IL 43) OVER I-94 SPUR, SEC 3271B-R, COOK CO, PS&E TO REPLACE BRIDGE DECK | \$ 459,376 | \$ - | \$ 33 |
| PTB126020 | 011-49405-7700-0026 | PTB 126-020, PH 1, PRIME AGREEMENT, P-30-013-03, VARIOUS ROUTES, SECTIONS AND COUNTIES, PERFORM NOISE ANALYSES STATEWIDE | \$ 225,000 | \$ - | \$ 9,428 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2013

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|---|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB127001 | 902-49405-7700-0025 | PTB 127-001, PHASE III, C-91-I-512-01, FAI-80/94 START-UP AGREEMENT, CONSTRUCTION ENGINEERING | \$ 5,521,062 | \$ - | \$ 105,227 |
| PTB127024 | 011-49405-7700-0026 | PTB 127-024, PHASE II, START-UP AGR. D-96-024-03 MISCELLANEOUS ENGINEERING VARIOUS PROJECT, VARIOUS ROUTES, WORK ORDERS | \$ 200,000 | \$ - | \$ 12,583 |
| PTB127029 | 902-49405-7700-0025 | PTB 127-029, PH 3, STARTUP AGMT, C-98-088-01, FAI-70, SEC (82-3HVB-2R-1)-2/82-3HVB-3R-3, ST CLAIR CO CONSTRUCTION INSPECTION | \$ 3,387,641 | \$ - | \$ 95,401 |
| PTB128001 | 011-49442-7900-0029 | PTB 128-001, PH 3, STARTUP AGMT, C-91-085-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90: 31ST TO I-57 | \$ 12,009,518 | \$ - | \$ 17 |
| PTB128002 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 128-002, PH 3, STARTUP, I-94/90: 31ST TO I-57, SEC (1919&1919.15A)K/2323-R-1, ETC., COOK COUNTY CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF I-94/90, C-91-092-03 | \$ 8,665,864 | \$ - | \$ 3,294 |
| PTB128003 | 902-49405-7700-0025 | PTB 128-003, PH 3, STARTUP, I-94/90, 31ST ST TO I-57, SEC 2003-032T/(1717 & 1818)K, COOK CO., C-91-093-03 & C-91-096-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90 | \$ 5,184,037 | \$ - | \$ 679,346 |
| PTB129013 | 011-49405-7700-0026 | PTB 129-013, PH 3, STARTUP, C-94-007-02, I-74, SEC 72(7,8,9,9-1)R-2, PEORIA COUNTY, INSPECTION, SUPERVISION, CHECKING OF CONST STAKING, LAYOUT, QA FIELD MATERIALS INSPECTION, DOCUMENTATION, ETC | \$ 6,070,732 | \$ - | \$ 126,146 |
| PTB130004 | 011-49442-7900-0027 902-49442-7700-0010 | PTB 130-004, PH 2, STARTUP, FAP 301(US 20), SEC 46 JO DAVIESS CO, FIELD SURVEY, GEOTECHNICAL INVESTIGATIONS, DEVELOPING CONTEXT SENSITIVE SOLUTIONS STRATEGIES, REFINEMENT OF ALIGNMENT FOR GALENA BPS | \$ 5,492,410 | \$ 28,542 | \$ 89,091 |
| PTB130010 | 902-49405-7700-0025 | PTB 130-010, PH 2 STARTUP, D-96-008-04, VARIOUS ROUTES, SECTIONS & COUNTIES, WORK ORDERS FOR MISCELLANEOUS ENGINEERING SERVICES IN D-6. | \$ 500,000 | \$ - | \$ - |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2013

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|----------------------------|--|----------------------|-----------------------|----------------|
| | | | | Current Year Expended | Reappropriated |
| PTB131018 | 902-49405-7700-0025 | PTB 131-018, PH 1, STARTUP, P-98-017-04, VARIOUS RTES, SEC & COS, WORK ORDERS, MISCELLANEOUS SURVEY WORK, VARIOUS LOCATIONS IN D-8 | \$ 200,000 | \$ 1,248 | \$ 9,830 |
| PTB132003 | 902-49405-7700-0025 | PTB 132-003, PH 3, PRIME AGMT, C-91-019-01, COOK CO, FAI 80/94, SEC 2626.2-R-1/2626.2-R-2, PARTIAL OBLIGATION, REMAINING BALANCE = \$4,141,537.00 CONSTRUCTION INSPECTION FOR KINGERY MAINLINE | \$ 6,646,591 | \$ - | \$ 11,045 |
| PTB132008 | 902-49405-7700-0025 | PTB 132-008, PH 2, STARTUP, IL 97(CLEAR LAKE AVE)/ IL 29/I-72/DIRKSEN PKWY, SANGAMON CO, D-96-538-97, DESIGN PROJECT REPORT FOR IMPROVEMENT OF CLEAR LAKE AVE FROM MAGNOLIA TO 4ME OF I-55 | \$ 536,679 | \$ - | \$ 6,418 |
| PTB133013 | 902-49405-7700-0025 | PTB 133-013, PH 3, PRIME AGREEMENT, C-94-010-02, FAI 74(1-74), SEC (90-11)R-2,90(13,14,14-1)R-1, PEORIA CO, CONSTRUCTION INSPECTION, PARTIAL OB ON PRIME, BALANCE OF PRIME = \$2,754,507.00 | \$ 3,354,507 | \$ - | \$ 200,364 |
| PTB134002 | 902-49405-7700-0025 | PTB 134-002, PH 3, PRIME, C-91-064-05, FAP 305 (PALATINE RD OVER IL 83), COOK CO, SEC 0913.1 RS-1 CONSTRUCTION INSPECTION | \$ 297,736 | \$ - | \$ 25,755 |
| PTB134005 | 902-49405-7700-0025 | PTB 134-005, PH 3, C-91-096-97, STARTUP, COOK CO., SEC 1314B, I-90 AT NAGLE AVE, CONSTRUCTION INSPECTION | \$ 329,499 | \$ - | \$ 8,945 |
| PTB135001 | 902-49405-7700-0025 | PTB 135-001, PH 3, STARTUP, C-91-217-00, US-30/ LINCOLN HIGHWAY, SEC (B&I)R-3, WILL CO, CONSTRUCTION INSPECTION | \$ 1,066,727 | \$ - | \$ - |
| PTB135018 | 011-49442-7900-0027 | PTB 135-018, STARTUP, PH 2, VARIOUS RTES, COS AND SECS, D-96-511-05, WORK ORDERS, MISCELLANEOUS ENGINEERING FOR VARIOUS PROJECTS IN D-6 | \$ 600,000 | \$ - | \$ 11 |
| PTB135027 | 902-49405-7700-0025 | PTB 135-027, PH 1, PRIME AGMT, VARIOUS RTES, SECS, COS, P-98-003-05, LAND AND ROUTE SURVEYS FOR VARIOUS WORK ORDER PROJECTS IN D-8 | \$ 250,000 | \$ 1,627 | \$ 2,547 |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2013

| Project Identification Number | Appropriation Account Code | Brief Description of Project per Appropriation | Project Award Amount | Amount | |
|-------------------------------|--|--|-----------------------|-----------------------|-----------------------|
| | | | | Current Year Expended | Reappropriated |
| PTB136003 | 011-49405-7700-0026 902-49405-7700-0025 | PTB 136-003, PH 3, STARTUP, C-91-552-99, FAP337 (IL-22/HALF DAY ROAD) SEC 20R-5, LAKE COUNTRY, CONSTRUCTION INSPECTION FOR IMPROVEMENT OF IL-22 FROM E OF IL-83 TO W OF US-45/IL-21 | \$ 2,002,868 | \$ - | \$ 30,013 |
| PTB139012 | 011-49442-7900-0027 | PTB 139-012, PH 1, STARTUP, R-92-121-01, FAP 303 (US BR 20), SEC (40R, 41)R, WINNEBAGO CO, R.O.W. PLATS, ETC., FOR PROJECT ON US BR 20 FROM APP 1000 FEET W OF PIERPONT AVE TO KILBURN AVE IN ROCKFORD | \$ 1,051,690 | \$ 59,552 | \$ 584,719 |
| PTB140004 | 011-49442-7900-0027 | PTB 140-004, PH 3, STARTUP, C-91-207-01, US-6 EAST OF PARK AVE UNDER CANADIAN NATL RR BRIDGE, COOK CO, SEC 3277R, CONSTRUCTION ENGINEERING | \$ 760,807 | \$ - | \$ 25 |
| UT16007003 | 011-49442-7900-0027 | UTILITY AGREEMENT FAU ROUTE 8071 (MAC ARTHUR BLVD) SECTION (84-9-4) HBK, BY,BY-1 JOB NO C96-523-04 SANGAMON COUNTY RELOCATING AND REPLACING OF FIBER OPTIC LINE | \$ 17,366 | \$ - | \$ 5,719 |
| | | | <u>\$ 521,090,793</u> | <u>\$ 35,022,637</u> | <u>\$ 100,395,560</u> |

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
MEMORANDUMS OF UNDERSTANDING (UNAUDITED)
For the Fiscal Years Ended June 30, 2014 and 2013

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

INDIANA DEPARTMENT OF TRANSPORTATION

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

ILLINOIS DEPARTMENT OF NATURAL RESOURCES

The Department entered into an MOU with the Illinois Department of Natural Resources to examine potential impacts to protected natural resources.

IOWA INTERSTATE RAILROAD

The Department entered into an MOU with the Iowa Interstate Railroad to collaborate on the construction and installation of improvements necessary to permit the operation of two train pairs per day from Chicago, IL to Moline, IL.

ILLINOIS STATE TOLL HIGHWAY AUTHORITY

The Department entered into an MOU with the Illinois State Toll Highway Authority to collaborate on the construction of a new access controlled highway around the western side of O'Hare International Airport connecting I-90 with I-294 ("West Bypass") and widening and extending the existing Elgin O-Hare Expressway.

The Department entered into an additional MOU with the Illinois State Toll Highway Authority for the construction of an interchange at the Interstate 57 overpass of Interstate 294.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2014 and 2013

Department of Transportation - Aeronautics

Mission Statement: The Division of Aeronautics will encourage and provide the necessary assistance to maintain a safe, efficient and effective aviation system for Illinois that enhances economic growth, offers mobility for people and goods, and ensures environmental quality.

Program Goals:

Objectives:

- 1 To maintain and improve the quality and capacity of airport landing facilities.
 - ^aTo perform operational safety inspections for Illinois public-use airports each year.
 - ^bTo ensure that as many programmed airport improvement projects as possible are under contract by the end of the fiscal year.
 - ^cTo ensure that a minimum condition rating score of 70 (satisfactory rating) is maintained on all runways, taxiways and aprons by the end of the fiscal year.
- 2 To provide safe and effective air transportation services in support of state programs and operations.
 - ^aTo meet and satisfy all rules for air service under Parts 91 and 135 of Federal Aviation Administration (FAA) standards with no violations reported by FAA. (Parts 91 and 135 pertain to rules governing the maintenance of aircraft and the training of pilots.)

Funds: General Revenue Fund, Road Fund, Aeronautics Fund, Federal/State/Local Airport Fund., Air Transportation Revolving Fund, Transportation Bond Series B Fund, Airport Land Loan Revolving Fund, Build Illinois Bond Fund **Statutory Authority: 620 ILCS 5/1et seq; 25/1et seq**

| | <u>Fiscal Year 2012 Actual</u> | <u>Fiscal Year 2013 Actual</u> | <u>Fiscal Year 2014 Target /Projected</u> | <u>Fiscal Year 2014 Actual</u> | <u>Fiscal Year 2015 Target /Projected</u> |
|--|------------------------------------|------------------------------------|---|------------------------------------|---|
| <u>Input Indicators</u> | | | | | |
| ● Total expenditures - all sources (in thousands) | \$ 102,771.8 | \$ 116,031.9 | \$ 178,455.6 | \$ 130,801.9 | \$ 152,298.5 |
| ● Total expenditures - state appropriated funds (in thousands) | \$ 102,771.8 | \$ 116,031.9 | \$ 178,455.6 | \$ 130,801.9 | \$ 152,298.5 |
| ● Average monthly full-time equivalents | 70.0 | 73.0 | 74.0 | 70.0 | 78.0 |
| <u>Output Indicators</u> | | | | | |
| ● Airport safety inspections | 154.0 | 211.0 | 250.0 | 172.0 | 210.0 |
| ● Percent of annual airport program under contract | 46% | 46% | 50% | 68% | 58% |
| ● Total airport improvement projects under contract | 28.0 | 42.0 | 45.0 | 46.0 | 44.0 |
| <u>Outcome Indicators</u> | | | | | |
| ● Commercial air passengers enplaned at Chicago airports | 41,026,877 | 41,608,182 | 42,000,000 | 42,198,891 | 43,000,000 |
| ● Commercial air passengers enplaned outside Chicago | 1,233,527 | 1,216,478 | 1,300,000 | 1,205,683 | 1,300,000 |
| ● Percent of public airport runway pavements rated satisfactory or better | 80% | 68% | 80% | 67% | 75% |
| ● Percent of taxiways rated satisfactory or better | 76% | 81% | 80% | 76% | 75% |
| ● Percent of airport aprons rated satisfactory or better | 78% | 81% | 80% | 80% | 75% |
| ● Air operations (takeoffs/landings) at Chicago airports | 1,138,000 | 1,128,521 | 1,200,000 | 1,135,413 | 1,200,000 |
| ● Air operations (takeoffs/landings) at public airports with traffic control towers other than Chicago O'Hare and Midway | 340,000 | 730,616 | 750,000 | 787,953 | 800,000 |
| ● Percent compliance following IDOT airport safety inspections | 90% | 76% | 85% | 73% | 60% |
| <u>Efficiency/Cost-Effectiveness</u> | | | | | |
| ● State capital investment per commercial air passenger (in dollars) | \$ 2.43 | \$ 2.71 | \$ 4.07 | \$ 3.01 | \$ 3.44 |

Department of Transportation - Highway Construction

Mission Statement: The mission of the Division of Highways is to plan, design, construct and maintain a safe highway system with a diverse and professional work force, within available resources, and to the highest nationwide standards for all of the citizens of Illinois.

Program Goals:

Objectives:

- 1 To preserve and modernize the Illinois highway system to make it safe and efficient for motorists.
 - a To utilize available resources to ensure that at least 85% of Illinois state highways and 93% of state bridges are in acceptable condition or better.
 - b To use cost-efficient, effective and creative procedures and technologies to design and construct high-quality roads and bridges that will last longer and serve users satisfactorily.
 - c To provide professional, courteous and service-oriented performance by coordinating with state, regional and local stakeholders, communicating better with highway users, and annually seeking feedback to measure motorist satisfaction and further improve service.
 - d To coordinate with trade associations to develop better standards and policies for safe, cost-effective roads and bridges.
 - e To place under contract at least 85% of the annual construction program by the end of the program year.
- 2 To improve highway infrastructure to help communities and regions provide for economic prosperity and jobs.
 - a To coordinate with elected officials, the public, local governments and agencies in programming and developing improvements by: 1) Helping to research, understand and outline area priorities; 2) Helping to evaluate public opinion on target priorities; 3) Helping to seek and develop funding for local and regional priorities.

Funds: General Revenue Fund, Road Fund, Motor Fuel Tax - State Fund, Grade Crossing Protection Fund, Capital Development Fund, Transportation Bond Series A Fund, State Construction Account Fund, Build Illinois Bond Fund **Statutory Authority: 605 ILCS 5/1-101;30 ILCS 500**

| | <u>Fiscal Year 2012 Actual</u> | <u>Fiscal Year 2013 Actual</u> | <u>Fiscal Year 2014 Target /Projected</u> | <u>Fiscal Year 2014 Actual</u> | <u>Fiscal Year 2015 Target /Projected</u> |
|--|------------------------------------|------------------------------------|---|------------------------------------|---|
| <u>Input Indicators</u> | | | | | |
| ● Total expenditures - all sources (in thousands) | \$ 3,837,952.6 | \$ 3,614,385.7 | \$ 5,225,546.5 | \$ 3,623,123.3 | \$ 4,344,579.0 |
| ● Total expenditures - state appropriated funds (in thousands) | \$ 3,837,952.6 | \$ 3,614,385.7 | \$ 5,225,546.5 | \$ 3,623,123.3 | \$ 4,344,579.0 |
| ● Average monthly full-time equivalents | 2,746.0 | 3,168.0 | 2,842.0 | 2,715.0 | 3,295.0 |
| ● State construction capital program expenditures (in thousands) | \$ 2,696,411.4 | \$ 2,468,464.5 | \$ 4,238,595.3 | \$ 2,287,269.3 | \$ 2,744,542.9 |
| <u>Output Indicators</u> | | | | | |
| ● Highway safety improvements accomplished | 189.0 | 158.0 | 77.0 | 147.0 | 78.0 |
| ● Miles of pavement maintained/improved | 921.0 | 661.0 | 599.0 | 894.0 | 1,274 |
| ● Number of bridges maintained/improved | 262.0 | 183.0 | 226.0 | 222.0 | 184.0 |
| ● Percent of annual program under contract | 79.5% | 85.2% | 85% | 82% | 85% |
| <u>Outcome Indicators</u> | | | | | |
| ● Percent of state roads in acceptable condition (a) | 85% | 82% | 85% | 82% | 82% |
| ● Percent of roads in need of repair (a) | 15% | 18% | 15% | 18% | 18% |
| ● Percent of bridges in acceptable condition | 92% | 93% | 93% | 93% | 93% |
| ● Percent of bridges in need of repair | 8% | 7% | 7% | 7% | 7% |
| ● Illinois motorist survey rating of overall job IDOT is doing | 3.5 | 3.6 | 3.7 | 3.4 | 3.5 |
| ● Illinois motorist survey rating of IDOT road repair and construction overall | 3.4 | 3.3 | 3.4 | 3.5 | 3.6 |
| ● Illinois motorist survey rating of IDOT employees (b) | 3.8 | 3.6 | 3.7 | N/A | 3.6 |
| <u>Efficiency/Cost-Effectiveness</u> | | | | | |
| ● Construction investment per lane mile of state-controlled road (Ill.) (in dollars) | \$ 62,890.00 | \$ 57,406.00 | \$ 98,572.00 | N/A | N/A |
| ● Construction investment per 1,000 Illinois vehicle miles traveled (VMT) (in dollars) | \$ 26.09 | \$ 23.35 | \$ 39.99 | N/A | N/A |

External Benchmarks

| | | | | | |
|---|--------------|--------------|-----|-----|-----|
| ● U.S. construction investment per lane mile of state-controlled highway (in dollars) | \$ 44,610.00 | \$ 40,909.00 | N/A | N/A | N/A |
| ● U.S. construction investment per 1,000 vehicle miles traveled (VMT) (in dollars) | \$ 30.57 | \$ 30.00 | N/A | N/A | N/A |

Footnotes

- a The state roads in acceptable condition for fiscal year 2015 is an estimate due to data availability.
- b The fiscal year 2014 Motorist Survey did not include the Rating of IDOT Employees; it will return in fiscal year 2015.

Department of Transportation - Public Transportation

Mission Statement: To provide support for eligible local and regional agencies operating public transportation services for customers in Northeast Illinois and urban downstate Illinois communities.

Program Goals:

Objectives:

- 1 To improve transit customer service, safety and convenience.
 - ^aTo provide grant funds and support for local agencies to replace or rehabilitate rolling stock within the program year.
 - ^bTo provide grant funds and support for track and structure improvements within the program year.
 - ^cTo provide grant funds and support for station improvements within the program year.
- 2 To improve transit services in rural areas.
 - ^aTo provide support for rural transit agencies needing technical repair assistance within the program year.

Funds: General Revenue Fund, Transportation Bond Series B Fund, Public Transportation Fund, Downstate Public Transportation Fund, Metro-East Public Transportation Fund, Federal Mass Transit Trust Fund, Build Illinois Fund **Statutory Authority: 30 ILCS 740; 20 ILCS 2705/49.1**

| | <u>Fiscal Year 2012 Actual</u> | <u>Fiscal Year 2013 Actual</u> | <u>Fiscal Year 2014 Target /Projected</u> | <u>Fiscal Year 2014 Actual</u> | <u>Fiscal Year 2015 Target /Projected</u> |
|--|------------------------------------|------------------------------------|---|------------------------------------|---|
| <u>Input Indicators</u> | | | | | |
| ● Total expenditures - all sources (in thousands) | \$ 919,194.3 | \$ 1,012,705.1 | \$ 1,429,390.2 | \$ 1,128,392.5 | \$ 1,241,232.2 |
| ● Total expenditures - state appropriated funds (in thousands) | \$ 919,194.3 | \$ 1,012,705.1 | \$ 1,429,390.2 | \$ 1,128,392.5 | \$ 1,241,232.2 |
| ● Average monthly full-time equivalents | 26.0 | 28.0 | 34.0 | 28.0 | 38.0 |
| <u>Output Indicators</u> | | | | | |
| ● Capital/operating expenditures (Northeast Illinois) (in thousands) (a) | \$ 753,004.7 | \$ 835,915.6 | \$ 1,172,100.0 | \$ 1,135,000.0 | \$ 1,305,000.0 |
| ● Capital/operating expenditures (Downstate Illinois) (in thousands) (b) | \$ 166,189.5 | \$ 176,789.4 | \$ 257,290.2 | \$ 241,000.0 | \$ 266,000.0 |
| ● Percent of annual program complete | 95% | 95% | 95% | 100% | 100% |
| <u>Outcome Indicators</u> | | | | | |
| ● Overall bus and rail ridership (Northeast Illinois, millions) | 711.6 | 659.1 | 700.0 | 649.0 | 650.0 |
| ● Bus ridership (Northeast Illinois, millions) | 400.0 | 377.9 | 400.0 | 356.0 | 360.0 |
| ● Rail ridership (Northeast Illinois, millions) | 311.6 | 281.2 | 300.0 | 274.0 | 275.0 |
| ● Bus ridership (Downstate Illinois, millions) | 40.7 | 41.9 | 42.0 | 44.0 | 46.0 |
| ● Rail-car miles (Northeast Illinois, millions) | 115.8 | 124.7 | 130.0 | 114.0 | 115.0 |
| ● Bus miles (Northeast Illinois, millions) | 154.8 | 155.0 | 160.0 | 134.0 | 134.0 |
| ● Bus miles (Downstate Illinois, millions) | 44.5 | 45.7 | 47.0 | 47.0 | 48.0 |
| <u>Efficiency/Cost-Effectiveness</u> | | | | | |
| ● Overall capital/operating investment per bus and rail rider (in dollars) | \$ 1.21 | \$ 1.45 | \$ 1.91 | \$ 1.63 | \$ 1.78 |

Footnotes

- a Represents 33% of IJN NEIL Transit in 2014
- b PTF+Reduced Fare+Paratransit+SCIP; 33% of JumpStart \$500 added to fiscal year 2015

Department of Transportation - Rail

Mission Statement: To plan and implement rail freight and rail passenger programs for Illinois.

Program Goals:

Objectives:

- 1 To improve the speed, reliability and convenience of Illinois rail passenger service.
 - a To place under contract track planning and construction improvements for the high-speed rail passenger service line between Chicago and St. Louis by the end of the programmed fiscal year.
 - b To place under contract track planning and construction improvements for the extension of conventional rail passenger service between Chicago and Quad Cities, and between Chicago and Rockford, by the end of the programmed fiscal year.
 - c To ensure on-time rail passenger service by Amtrak for at least 60% of all departures.
- 2 To reduce rail freight congestion, especially in the Chicago area, through funding for projects to add track and yard capacity, to reduce congestion, to better coordinate train control, and to improve communications.
 - a To have all programmed rail freight projects under contract by the end of the programmed fiscal year.
 - b To implement and accomplish all CREATE program rail capital improvements programmed for letting during the fiscal year.

**Funds: General Revenue Fund, State Rail Freight Loan Repayment Fund, Federal High Speed Rail Trust Fund, Statutory Authority: 20 ILCS 2705/49.25d, 49.25g-1
Transportation Bond Series B Fund, Rail Freight Loan Repayment Fund**

| | <u>Fiscal Year 2012 Actual</u> | <u>Fiscal Year 2013 Actual</u> | <u>Fiscal Year 2014 Target /Projected</u> | <u>Fiscal Year 2014 Actual</u> | <u>Fiscal Year 2015 Target /Projected</u> |
|--|------------------------------------|------------------------------------|---|------------------------------------|---|
| <u>Input Indicators</u> | | | | | |
| ● Total expenditures - all sources (in thousands) | \$ 242,736.5 | \$ 216,211.1 | \$ 447,388.6 | \$ 231,721.5 | \$ 399,203.9 |
| ● Total expenditures - state appropriated funds (in thousands) | \$ 242,736.5 | \$ 216,211.1 | \$ 447,388.6 | \$ 231,721.5 | \$ 399,203.9 |
| ● Average monthly full-time equivalents | 8.0 | 12.0 | 13.0 | 12.0 | 13.0 |
| <u>Output Indicators</u> | | | | | |
| ● High-speed rail track improvements (Chicago-St. Louis route planning and construction; work beginning in fiscal year 2011) (in thousands) (a) | \$ 129,697.7 | \$ 121,817.6 | \$ 180,000.0 | \$ 120,000.0 | \$ 295,000.0 |
| ● Conventional passenger rail service expansions (Extends Amtrak service to Quad Cities/Iowa City and Rockford/Dubuque; work beginning in fiscal year 2011) (in thousands) (b) | \$ 707.7 | \$ 1,780.2 | \$ 10,000.0 | \$ 10,000.0 | \$ 75,000.0 |
| ● CREATE rail-freight congestion reduction projects accomplished (as a percent of CREATE projects planned for the fiscal year) (c) | 80% | 100% | 90% | 100% | 100% |
| ● Rail freight service projects accomplished (d) | 100% | 100% | 90% | N/A | N/A |
| ● Percent of annual program under contract (e) | 75% | 100% | 80% | 100% | 100% |
| ● State operations investments in Amtrak downstate service (in thousands) | \$ 26,000.0 | \$ 26,540.0 | \$ 38,000.0 | \$ 38,000.0 | \$ 42,000.0 |
| <u>Outcome Indicators</u> | | | | | |
| ● On-time performance of passenger rail service (Amtrak) (e) | 80.5% | 80% | 80% | 68% | 60% |
| ● Amtrak ridership on state-supported routes | 1,824,113 | 1,821,117 | 1,900,000 | 1,975,000 | 2,000,000 |
| <u>Efficiency/Cost-Effectiveness</u> | | | | | |
| ● State capital investment per Amtrak rider (in dollars) | \$ 14.25 | \$ 14.57 | \$ 20.00 | \$ 19.20 | \$ 21.00 |

Footnotes

- a 95% federal 5% state
- b QC 72% federal; Rockford 100% state
- c 4 planned to be complete, 4 completed
- d 0 planned to be complete, 0 completed - 3 in progress
- e Amtrak On Time Performance will not be at our 80% goal through 2015, primarily because of construction work on the CHI-STL corridor.

Department of Transportation - Roadway Maintenance/Repair

Mission Statement: The mission of the Division of Highways is to plan, design, construct and maintain a safe highway system with a diverse and professional work force, within available resources, and to the highest nationwide standards for all of the citizens of Illinois.

Program Goals:

Objectives:

- 1 To preserve and improve the Illinois highway system to make it safer and better for motorists.
 - ^aTo maximize the percentage of state highway lane miles rated "fair" to "excellent."
 - ^bTo maximize the percentage of state bridges rated "fair" to "excellent."
 - ^cTo perform snow and ice control on state roads from beginning to end during a winter weather event, and to continue working to clear pavements as quickly as possible following weather events.
 - ^dTo perform 24-hour roadway maintenance and to monitor road conditions, clear debris and other driving hazards, and provide for temporary repairs on pavements as needed, beginning immediately after reports of problems are received and continuing until pavements are safe for traffic.
 - ^eTo perform traffic management including sign maintenance and traffic patrol in a cost-effective manner and within annual maintenance budget.
 - ^fTo perform roadside management services, including mowing, litter pickup, and rest area services in a cost-effective manner within annual maintenance budget.
 - ^gTo monitor motorist satisfaction with maintenance activities and strive to improve motorist satisfaction.

- 2 To coordinate with state and local agencies to provide local support and emergency response during times of disaster or emergencies.
 - ^aTo provide support and aid in emergency maintenance and cleanup activities as appropriate and necessary during and after disasters and emergencies.

Funds: Road Fund

Statutory Authority: 605 ILCS 5/1-101;225 ILCS 440/

| | <u>Fiscal Year 2012 Actual</u> | <u>Fiscal Year 2013 Actual</u> | <u>Fiscal Year 2014 Target /Projected</u> | <u>Fiscal Year 2014 Actual</u> | <u>Fiscal Year 2015 Target /Projected</u> |
|---|------------------------------------|------------------------------------|---|------------------------------------|---|
| <u>Input Indicators</u> | | | | | |
| ● Total expenditures - all sources (in thousands) | \$ 492,019.0 | \$ 468,939.9 | \$ 511,703.9 | \$ 535,184.3 | \$ 647,612.5 |
| ● Total expenditures - state appropriated funds (in thousands) | \$ 492,019.0 | \$ 468,939.9 | \$ 511,703.9 | \$ 535,184.3 | \$ 647,612.5 |
| ● Average monthly full-time equivalents | 2,211.0 | 2,293.0 | 2,227.0 | 2,211.0 | 2,396.0 |
| <u>Output Indicators</u> | | | | | |
| ● Acres mowed | 187,149 | 178,507 | 170,302 | 264,131 | 170,677 |
| ● Tons of asphalt applied for pavement repair | 13,053 | 16,760 | 22,430 | 20,216 | 19,405 |
| ● Tons of road salt applied (snow/ice control) | 238,005 | 460,768 | 550,186 | 800,021 | 460,581 |
| ● Number of lane miles of pavement maintained | 42,875 | 43,000 | 43,000 | 43,002 | 43,337 |
| <u>Outcome Indicators</u> | | | | | |
| ● Percent of roads rated in acceptable condition (a) | 85% | 82% | 85% | 82% | 82% |
| ● Percent of bridges rated in acceptable condition | 92% | 93% | 93% | 93% | 93% |
| ● Illinois motorist survey rating of highway maintenance and traffic flow | 3.6 | 3.7 | 3.8 | 3.5 | 3.6 |
| ● Illinois motorist survey rating of snow/ice removal | 3.8 | 3.8 | 3.9 | 3.5 | 3.6 |
| ● Illinois motorist survey rating of safety/cleanliness of rest areas | 3.8 | 3.8 | 3.9 | 3.8 | 4.0 |
| ● Illinois motorist survey rating of IDOT employee conduct on the job (b) | 3.8 | 3.7 | 3.8 | N/A | 3.7 |
| ● Illinois motorist survey rating of roadside landscaping and appearance | 3.5 | 3.5 | 3.6 | 3.5 | 3.6 |
| <u>Efficiency/Cost-Effectiveness</u> | | | | | |
| ● Roadway maintenance cost per lane mile (in dollars) | \$ 3,763.00 | \$ 4,360.00 | \$ 3,982.00 | \$ 5,721.00 | \$ 4,613.00 |
| ● Snow removal cost per lane mile (in dollars) | \$ 867.00 | \$ 1,455.00 | \$ 862.00 | \$ 2,879.00 | \$ 1,531.00 |

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| ● Mowing cost per lane mile (in dollars) | \$ 328.00 | \$ 333.00 | \$ 348.00 | \$ 347.00 | \$ 351.00 |
|---|-----------|-----------|-----------|-----------|-----------|

Footnotes

- a The roads in acceptable condition for fiscal year 2015 is an estimate due to data availability.
- b This question was removed from the fiscal year 2014 survey due to limited space for questions and the specific request to add questions on rail performance. It will return in fiscal year 2015.

Department of Transportation - Traffic Safety

Mission Statement: To formulate, coordinate and deliver information, services and programs which will mobilize public and private resources to establish effective public policy and integrated programs to improve highway safety in Illinois.

Program Goals:

Objectives:

- 1 To improve highway safety for motorists and passengers.
 - a To carry out as many motor-carrier and hazmat compliance reviews/Notice of Apparent Violation (NAV) reviews as possible each year and issue appropriate citations as needed to ensure that commercial trucking firms comply with motor-carrier safety and hazardous materials (hazmat) safety regulations.
 - b Maintain occupant restraint usage rate at a minimum of 94% statewide by providing resources to our traffic safety partners.
 - c Increase overall awareness of occupant protection related traffic safety issues in Illinois.
 - d Provide resources to IDOT's traffic safety partners sufficient to reduce alcohol-related crash fatalities by at least 5 percent for fiscal year 2014 in Illinois.
 - e Increase overall awareness of alcohol-related traffic safety issues in Illinois.
 - f To reduce the statewide fatality rate per 100 million vehicle miles traveled (VMT) to at or below 0.9 in fiscal year 2014.
 - g To reduce the statewide alcohol-related fatality rate per 100 million vehicle miles traveled (VMT) to less than 0.40 in fiscal year 2014.

Funds: General Revenue Fund, Road Fund, Cycle Rider Safety Training Fund

Statutory Authority: 625 ILCS 5/1-100; 430 ILCS 30/

| | <u>Fiscal Year 2012 Actual</u> | <u>Fiscal Year 2013 Actual</u> | <u>Fiscal Year 2014 Target /Projected</u> | <u>Fiscal Year 2014 Actual</u> | <u>Fiscal Year 2015 Target /Projected</u> |
|---|------------------------------------|------------------------------------|---|------------------------------------|---|
| <u>Input Indicators</u> | | | | | |
| ● Total expenditures - all sources (in thousands) | \$ 51,438.5 | \$ 47,487.5 | \$ 59,393.3 | \$ 45,306.5 | \$ 63,876.4 |
| ● Total expenditures - state appropriated funds (in thousands) | \$ 51,438.5 | \$ 47,487.5 | \$ 59,393.3 | \$ 45,306.5 | \$ 63,876.4 |
| ● Average monthly full-time equivalents | 139.0 | 148.0 | 158.0 | 144.0 | 153.0 |
| <u>Output Indicators</u> | | | | | |
| ● Commitments from law enforcement agencies within specified counties during mobilizations (STEP, LAP and mini mobilization grantees) | N/A | N/A | 206.0 | 253.0 | 250.0 |
| ● Total commitments from law enforcement agencies during holiday mobilizations (grantees plus incentive agencies) (a) | 349.0 | 350.0 | 350.0 | 350.0 | 350.0 |
| ● Number of school bus inspections at testing stations (a) | 55,000 | 48,062 | 50,000 | 48,062 | 48,062 |
| ● Number of non-scheduled school bus inspections (a) | 4,454 | 5,200 | 5,000 | 5,200 | 5,000 |
| ● Number of motorcycle riders trained (b) | 20,000 | 18,267 | 20,000 | 17,500 | 17,500 |
| ● Number of motor carrier compliance reviews and inspections (a) | 3,381 | 2,933 | 2,988 | 2,990 | 3,000 |
| <u>Outcome Indicators</u> | | | | | |
| ● Statewide fatality rate per 100 million VMT in IL (a) | 0.9 | 0.9 | 0.9 | N/A | N/A |
| ● Statewide alcohol-related fatality rate per 100 million VMT in IL (a) | 0.4 | 0.3 | 0.3 | N/A | N/A |
| ● Statewide safety belt usage rate in Illinois | 93.6% | 93.7% | 94% | 94.1% | 94% |
| ● Overall Illinois traffic fatalities (a) | 918.0 | 955.0 | 900.0 | 950.0 | 900.0 |
| ● Alcohol-related fatalities in Illinois (a) | 321.0 | 304.0 | 300.0 | 300.0 | 305.0 |
| ● Percent of Illinoisans who have seen/heard about safety belts during safety belt mobilizations (a) | 92% | 92% | 93% | 92% | 92% |
| ● Percent of Illinoisans who have seen/heard about safety | 91% | 92% | 93% | 92% | 92% |

| | | | | | |
|--|-----|-----|-----|-----|-----|
| belt slogan during safety belt mobilizations (a) | | | | | |
| ● Percent of Illinoisans who have seen/heard about impaired driving during alcohol mobilizations (a) | 91% | 73% | 75% | 73% | 73% |
| ● Percent of Illinoisans who have seen/heard anti-impaired driving slogan during alcohol mobilizations (a) | 46% | 46% | 50% | 46% | 48% |

External Benchmarks

| | | | | | |
|--|-----|-----|-----|-----|-----|
| ● U.S. fatality rate per 100 million VMT (a) | 1.2 | 1.2 | 1.0 | 1.1 | 1.1 |
| ● U.S. alcohol-related fatality rate per 100 million VMT (a) | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 |

Efficiency/Cost-Effectiveness

| | | | | | |
|---|---------|--------|------|------|------|
| ● Percent change in fatal crashes compared to previous 5-year average in Illinois (a) | - 14.8% | - 3.7% | - 5% | - 5% | - 5% |
| ● Percent change in traffic fatalities compared to previous 5-year average in Illinois (a) | - 14.8% | - 5.3% | - 5% | - 5% | - 5% |
| ● Percent change in alcohol-related fatal crashes compared to previous 5-year average in Illinois (a) | - 30.9% | - 5% | - 5% | 5% | 10% |

Explanatory Information

Note 1: Alcohol-related fatalities and information is based on the new definition. The new definition of alcohol-related fatalities is where a driver in the crash has a BAC greater than 0.08. The prior definition was based on the highest BAC in the crash, regardless of seating position or person type. Note 2: Information is based on actual calendar year not fiscal year, unless noted.

Footnotes

- a Fiscal year 2014 and/or fiscal year 2015 Data may include estimated numbers based on previous year data due to reporting periods that do not align with this report.
- b Provisional training numbers. Actual number of trained riders will not be available until Feb. 2015.
- c Based on fiscal year 2014 information. (Data source: Federal Motor Carrier Safety Admin. Analysis & Information Online)

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SUMMARY OF MAJOR PROJECTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2014 and 2013

ILLIANA EXPRESSWAY

The Illinois Department of Transportation (Department) and the Indiana Department of Transportation (INDOT), with leadership from the Illinois and Indiana governors, have partnered to lead the Illiana Corridor Study, following federal National Environmental Policy Act requirements. The corridor will be designed to provide the area with a new four-lane route between I-55 in Illinois, on the west, to I-65 in Indiana, on the east. When built, the expressway will be an invaluable regional asset for the south suburbs, the State and the broader Midwest, promoting and supporting the business environment, workforce, local and global economy, and quality of life. During fiscal year 2013, the Illiana Corridor Study team made significant progress toward completing required environmental studies and procuring a Public Private Partnership (P3) concessionaire to design, build, finance, operate and maintain the 47-mile corridor facility.

SOUTH SUBURBAN AIRPORT (SSA)

Located in Will County, the SSA will be a new green-field airport and will serve a vital role in the region by providing convenient and accessible venues for commercial passenger service, cargo operations, as well as corporate and general aviation activities. SSA will employ more than 11,000 workers throughout construction of the airport and thousands more when operational. SSA's 9,500-foot runway will be designed to routinely handle aircraft such as the Boeing 737 and Airbus A320, but will also be able to accommodate limited operations of larger, wide-body aircraft like the Boeing 777, Airbus A340 and Boeing 747. With future expansion driven by market demand, the Department expects SSA to eventually grow to become a global air cargo hub.