

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND
AND
WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION

For the Six Months Ended June 30, 2016

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

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Six Months Ended June 30, 2016**

TABLE OF CONTENTS

	<u>Schedule</u>	<u>Page(s)</u>
DEPARTMENT OF STATE POLICE OFFICIALS	-	1
ILLINOIS COMMERCE COMMISSION OFFICIALS	-	2
MANAGEMENT ASSERTION LETTER		
Department of State Police	-	3
Illinois Commerce Commission	-	5
COMPLIANCE REPORT:		
Summary	-	7
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	-	8-10
Schedule of Findings		
Current Findings – State Compliance	-	11
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES:		
Summary	-	12
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances	1	13-14
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	2	15-16
Schedule of Receipts, Disbursements, and Fund Balances (Cash Basis)	3	17
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller – Department of State Police	4	18
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller – Illinois Commerce Commission	5	19
Analysis of Significant Variations in Expenditures	6	20
Analysis of Significant Variations in Receipts	7	21
Analysis of Significant Lapse Period Spending	8	22
ANALYSIS OF OPERATIONS (NOT EXAMINED):		
Emergency Telephone Safety Act Functions and Planning Program (Not Examined)	-	23
Status of Implementation of Wireless 9-1-1 and E9-1-1 Systems (Not Examined)	-	24-30
Schedule of Provider Disbursements from the Statewide 9-1-1 Fund (Fund 612) (Not Examined)	-	31-37

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Six Months Ended June 30, 2016**

DEPARTMENT OF STATE POLICE OFFICIALS

Director	Leo Schmitz
First Deputy Director	Chad Peterson
Chief Fiscal Officer	Michael Yokley
Chief Legal Counsel	Matthew Rentschler
Chief Internal Auditor	Brent W. Nolen
Emergency Telephone System Program Manager (effective 1/1/16)	Karl Pound
Statewide 911 Administrator (effective 1/30/16)	Cindy Barbera-Brelle

The Department office is located at:

801 South Seventh Street
Springfield, Illinois 62703

**STATE OF ILLINOIS
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LIMITED SCOPE COMPLIANCE EXAMINATION
For the Six Months Ended June 30, 2016**

ILLINOIS COMMERCE COMMISSION OFFICIALS

Chairman	Brien J. Sheahan
Commissioner	Miguel del Valle
Commissioner	Sherina Maye Edwards
Commissioner	Ann McCabe
Commissioner	John Rosales
Executive Director	Cholly Smith
Deputy Executive Director	Steven Matrisch
Director of Administrative Services	Jane Fields
Fiscal Manager	Sue McCormick
General Counsel	Jay Hines-Shah
Chief Internal Auditor	Aaron Rife

The Commission offices are located at:

527 East Capitol Avenue
Springfield, Illinois 62701

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



ILLINOIS STATE POLICE
Office of the Director

Bruce Rauner
Governor

June 21, 2017

Leo P. Schmitz
Director

West & Company, LLC
Certified Public Accountant
919 East Harris Avenue
Greenville, Illinois 62246

To whom it may concern:

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 Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund. 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 State of Illinois, Department of State Police's compliance with the following assertions during the six months ended June 30, 2016. Based on this evaluation, we assert that during the six months ended June 30, 2016, the State of Illinois, Department of State Police has materially complied with the assertions below.

- A. The State of Illinois, Department of State Police has obligated, expended, received, and used public funds of the State's Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Department of State Police has obligated, expended, received, and used public funds of the State's Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Department of State Police has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations for the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.
- D. State revenues and receipts of the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund collected by the State of Illinois, Department of State Police 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. The State of Illinois, Department of State Police has maintained detailed records of all receipts and disbursements from the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.
- F. The State of Illinois, Department of State Police has adequately documented accurate and fair administrative costs charged to the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.

- G. The State of Illinois, Department of State Police has complied with applicable laws and regulations for making disbursements and grants and providing reimbursements from the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.
- H. The State of Illinois, Department of State Police has maintained and documented the status of the implementation of the statewide 9-1-1 service and next Generation 9-1-1 service in the State of Illinois.

Respectfully,
Department of State Police

SIGNED ORIGINAL ON FILE _____

Leo P. Schmitz, Director

SIGNED ORIGINAL ON FILE _____

Michael T. Yokley, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE _____

Matthew Rentschler, Chief Legal Counsel

SIGNED ORIGINAL ON FILE _____

Karl Pound, Emergency Telephone System Program
Manager



STATE OF ILLINOIS

Illinois Commerce Commission

527 EAST CAPITOL AVENUE
SPRINGFIELD, ILLINOIS 62701
217/785-7456

CHOLLY SMITH
EXECUTIVE DIRECTOR

160 NORTH LASALLE STREET
CHICAGO, ILLINOIS 60601
312/814-5729

June 21, 2017

West & Company, LLC
Certified Public Accountant
919 E. Harris Avenue
Greenville, IL 62246

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 Wireless Carrier Reimbursement Fund. 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 State of Illinois, Illinois Commerce Commission's compliance with the following assertions during the six months ended June 30, 2016. Based on this evaluation, we assert that during the six months ended June 30, 2016, the State of Illinois, Illinois Commerce Commission has materially complied with the assertions below.

- A. The State of Illinois, Illinois Commerce Commission has obligated, expended and used public funds of the State's Wireless Carrier Reimbursement Fund in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Illinois Commerce Commission has obligated, expended and used public funds of the State's Wireless Carrier Reimbursement Fund in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Illinois Commerce Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations for the Wireless Carrier Reimbursement Fund.
- D. The State of Illinois, Illinois Commerce Commission has maintained detailed records of all disbursements from the Wireless Carrier Reimbursement Fund.
- E. The State of Illinois, Illinois Commerce Commission has complied with applicable laws and regulations for making disbursements and grants and providing reimbursements from the Wireless Carrier Reimbursement Fund.

Yours truly,

Illinois Commerce Commission

SIGNED ORIGINAL ON FILE

Cholly Smith, Executive Director

SIGNED ORIGINAL ON FILE

Jane Fields, Director of Administrative Services

SIGNED ORIGINAL ON FILE

Jay Hines-Shah, General Counsel

SIGNED ORIGINAL ON FILE

Sue McCormick, Fiscal Manager

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Six Months Ended June 30, 2016**

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes for the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
CURRENT FINDINGS (STATE COMPLIANCE)			
2016-001	11	Inadequate controls over monthly reconciliations	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission declined an exit conference in correspondence dated June 9, 2017.

The response to the recommendation was provided by Mr. Michael Yokley in an e-mail dated June 9, 2017.

MEMBERS

RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
JOHN H. VOGT
JOSHUA D. LOWE
DAVID W. FALLER

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&
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INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of State Police's and the State of Illinois, Illinois Commerce Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the six months ended June 30, 2016. The management of the State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Department of State Police's and the State of Illinois, Illinois Commerce Commission's compliance based on our limited scope compliance examination.

- A. The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission has obligated, expended, received, and used public funds of the State's Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission has obligated, expended, received, and used public funds of the State's Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations of the State's Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.
- D. State revenues and receipts of the State's Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund collected by the State of Illinois, Department of State Police 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. The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission has maintained detailed records of all receipts and disbursements from the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.
- F. The State of Illinois, Department of State Police has adequately documented accurate and fair administrative costs charged to the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.

- G. The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission has complied with applicable laws and regulations for making disbursements and grants and providing reimbursements from the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund.
- H. The State of Illinois, Department of State Police has maintained and documented the status of the implementation of the statewide 9-1-1 service and next Generation 9-1-1 service in the State of Illinois.

Our limited scope compliance 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 State of Illinois, Department of State Police's and the State of Illinois, Illinois Commerce Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our limited scope compliance examination provides a reasonable basis for our opinion. Our limited scope compliance examination does not provide a legal determination on the State of Illinois, Department of State Police's and the State of Illinois, Illinois Commerce Commission's compliance with specified requirements.

In our opinion, the State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the six months ended June 30, 2016. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 2016-001.

The State of Illinois, Department of State Police's response to the finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Department of State Police's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

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

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

in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings as item 2016-001, that we consider to be a significant deficiency.

There were no immaterial findings that have been excluded from this report.

The State of Illinois, Department of State Police's response to the internal control finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Department of State Police's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our limited scope compliance examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the six months ended June 30, 2016 in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the six months ended June 30, 2016 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the six months ended December 31, 2015 and the fiscal year ended June 30, 2015 accompanying supplementary information in Schedules 2 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

Greenville, Illinois
June 21, 2017

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Six Months Ended June 30, 2016

CURRENT FINDINGS (STATE COMPLIANCE)

2016-001 **FINDING** (Inadequate controls over monthly reconciliations)

The Illinois Department of State Police (Department) did not have adequate controls over cash receipts reconciliations.

During testing of the reconciliations between the Office of the State Comptroller (Comptroller) records and the Department's records, we noted the following:

Monthly Revenue Status Report (SB04) reconciliations for the periods of January through June of 2016 were not performed timely for the Wireless Carrier Reimbursement Fund (Fund 613). Effective January 1, 2016, the Department began receiving receipts for Fund 613. The monthly reconciliations for the Fund were not performed by the Department until October 3, 2016.

The Statewide Accounting Management System (SAMS) (Procedure 25.40.20) requires the Agency to perform a monthly reconciliation of receipt account balances and notify the Comptroller of any irreconcilable differences.

Department personnel stated the information to perform the SB04 reconciliations was not routed to the appropriate personnel timely.

Failure to timely reconcile monthly cash receipts could lead to unresolved differences between the Agency and Comptroller records, inaccurate financial reporting, and undetected loss or theft. (Finding Code No. 2016-001)

RECOMMENDATION

We recommend the Department implement controls to ensure cash receipt reconciliations are performed and reviewed in a timely manner, in accordance with SAMS.

DEPARTMENT RESPONSE

The Department concurs with the finding. The Department has worked with the Public Safety Shared Services Center to put in place the necessary policies for reconciling activity in the Fund 613.

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Six Months Ended June 30, 2016**

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
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Receipts, Disbursements and Fund Balance (Cash Basis)
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller – Department of State Police
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller – Illinois Commerce Commission
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Emergency Telephone Safety Act Functions and Planning Program (Not Examined)
 - Status of Implementation of Wireless 9-1-1 and E9-1-1 Systems (Not Examined)
 - Schedule of Provider Disbursements from the Statewide 9-1-1 Fund (Fund 612) (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the six months ended June 30, 2016 accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Six Months Ended June 30, 2016

Eight Months Ended August 31, 2016

Public Act 99-0491 Public Act 99-0524 SIX MONTHS ENDED JUNE 30, 2016	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 8 Months Ended August 31	Balances Lapsed August 31
<u>STATEWIDE 9-1-1 FUND - 612</u>					
Department of State Police					
Division of Administration					
Payment of expenses incurred for the Statewide 9-1-1					
Administrator Program	\$ 2,013,600	\$ 317,537	\$ 47,636	\$ 365,173	\$ 1,648,427
Costs pursuant to the Emergency Telephone Act	75,000,000	16,919,288	21,473,473	38,392,761	36,607,239
Administrative costs and grants to Emergency Telephone System Boards, qualified government entities, or Department of State Police for wireless 9-1-1 or E9-1-1	<u>54,976,262</u>	<u>25,178,270</u>	<u>-</u>	<u>25,178,270</u>	<u>29,797,992</u>
Total Fund - 612	<u>131,989,862</u>	<u>42,415,095</u>	<u>21,521,109</u>	<u>63,936,204</u>	<u>68,053,658</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>					
Illinois Commerce Commission					
Reimbursement of wireless carriers and administrative cost	<u>14,000,000</u>	<u>-</u>	<u>2,815,742</u>	<u>2,815,742</u>	<u>11,184,258</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$145,989,862</u></u>	<u><u>\$ 42,415,095</u></u>	<u><u>\$ 24,336,851</u></u>	<u><u>\$ 66,751,946</u></u>	<u><u>\$ 79,237,916</u></u>

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Six Months Ended June 30, 2016

Eight Months Ended August 31, 2016

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Department of State Police and Illinois Commerce Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Department of State Police and Illinois Commerce Commission and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Six Months Ended June 30, 2016

	Six Months Ended June 30, 2016	Six Months Ended December 31, 2015	Fiscal Year 2015
	P.A. 99-0491	P.A. 99-0491	P.A. 98-0679
	P.A. 99-0524		P.A. 99-0001
<u>STATEWIDE 9-1-1 FUND - 612 (PREVIOUSLY NAMED</u>			
<u>WIRELESS SERVICE EMERGENCY FUND)</u>			
Department of State Police			
Appropriations (net after transfers)	\$ 131,989,862	\$ -	\$ -
Expenditures			
Division of Administration			
Payment of expenses incurred for the Statewide			
9-1-1 Administrator Program	365,173	-	-
Costs pursuant to the Emergency Telephone Act	38,392,761	-	-
Administrative costs and grants to Emergency			
Telephone System Boards, qualified government			
entities, or Department of State Police for			
wireless 9-1-1 or E9-1-1	25,178,270	-	-
Total expenditures	63,936,204	-	-
Lapsed balances	\$ 68,053,658	\$ -	\$ -
Illinois Commerce Commission			
Appropriations (net after transfers)	\$ -	\$ 77,130,000	\$ 77,130,000
Expenditures			
Administrative costs and grants to Emergency			
Telephone System Boards, qualified government			
entities, or Department of State Police for			
wireless 9-1-1 or E9-1-1	-	22,153,738	66,041,203
Total expenditures	-	22,153,738	66,041,203
Transferred to the Department of State Police	-	54,976,262	-
Lapsed balances	\$ -	\$ -	\$ 11,088,797

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Six Months Ended June 30, 2016

	Six Months Ended June 30, 2016	Six Months Ended December 31, 2015	Fiscal Year 2015
	P.A. 99-0491		P.A. 98-0679
	P.A. 99-0524	P.A. 99-0491	P.A. 99-0001
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Illinois Commerce Commission			
Appropriations (net after transfers)	\$ 14,000,000	\$ -	\$ 9,689,800
Expenditures			
Reimbursement of wireless carriers and administrative cost	2,815,742	-	9,689,118
Total expenditures	2,815,742	-	9,689,118
Lapsed balances	\$ 11,184,258	\$ -	\$ 682
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (net after transfers)	\$ 145,989,862	\$ 77,130,000	\$ 86,819,800
Total expenditures	66,751,946	22,153,738	75,730,321
Transferred to the Department of State Police	-	54,976,262	-
Lapsed balances	\$ 79,237,916	\$ -	\$ 11,089,479

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Department of State Police and Illinois Commerce Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Department of State Police and Illinois Commerce Commission and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Six Months Ended June 30, 2016

	Statewide 9-1-1 Fund (Fund 612)	Wireless Carrier Reimbursement Fund (Fund 613)
	<u>\$</u>	<u>\$</u>
Balance - January 1, 2016	2,907,162	3,908,536
Receipts:		
Carrier deposits		
Pre-paid deposits (IDOR)	5,995,008	-
9-1-1 surcharge deposits	46,490,679	2,195,074
Total receipts	<u>52,485,687</u>	<u>2,195,074</u>
Disbursements:		
Administration, 9-1-1 administrator, and Advisory		
Board expenses	392,203	-
Disbursements under Emergency Telephone		
Systems Act to 9-1-1 authorities	14,687,763	-
Disbursements under Wireless Emergency		
Telephone Safety Act to 9-1-1 authorities	25,178,270	-
Prepaid administration charge (IDOR)	114,869	-
9-1-1 network disbursements	2,156,859	-
Total disbursements	<u>42,529,964</u>	<u>-</u>
Balance - June 30, 2016	<u>\$ 12,862,885</u>	<u>\$ 6,103,610</u>

Note 1: This schedule was prepared from the State Comptroller records, which have been reconciled to the Department of State Police's (Department) and Illinois Commerce Commission's records. This schedule was prepared on the cash basis to include all transactions between January 1, 2016 and June 30, 2016. Therefore, Fiscal Year 2016 lapse expenditures processed by the Comptroller from Fund 612 of \$21,521,109 and Fund 613 of \$2,815,742 have been excluded.

Note 2: Effective January 1, 2016, the Emergency Telephone System Act (50 ILCS 750) was established whereby wireless carrier surcharges authorized by the Act shall not apply to prepaid wireless telecommunication services. Surcharges imposed on prepaid wireless telecommunication services are instead subject to the Prepaid Wireless 9-1-1 Surcharge Act (50 ILCS 753), effective January 1, 2012. Surcharges imposed by the Prepaid Wireless 9-1-1 Surcharge Act are collected by the Illinois Department of Revenue (IDOR) and are remitted to the Department for disbursement to 9-1-1 Providers from Fund 612.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER – DEPARTMENT OF STATE POLICE
For the Six Months Ended June 30, 2016

	<u>Six Months Ended</u> <u>June 30, 2016</u>	<u>Six Months Ended</u> <u>December 31, 2015</u>	<u>Fiscal Year</u> <u>2015</u>
<u>DEPARTMENT OF STATE POLICE</u>			
<u>STATEWIDE 9-1-1 FUND - 612 (PREVIOUSLY NAMED</u> <u>WIRELESS SERVICE EMERGENCY FUND)</u>			
Wireless carrier reimbursement	\$ 43,137,051	\$ -	\$ -
Total cash receipts per Department	43,137,051	-	-
Less - In transit at End of Year	536,697	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 42,600,354</u>	<u>\$ -</u>	<u>\$ -</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Wireless 911 surcharge	\$ 1,930,487	\$ -	\$ -
Total cash receipts per Department	1,930,487	-	-
Less - In transit at End of Year	21,462	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 1,909,025</u>	<u>\$ -</u>	<u>\$ -</u>
<u>GRAND TOTAL</u>			
Total cash receipts per Department	\$ 45,067,538	\$ -	\$ -
Less - In transit at End of Year	558,159	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 44,509,379</u>	<u>\$ -</u>	<u>\$ -</u>

Note 1: During Fiscal Year 2016, the Statewide 9-1-1 Fund 612 was transferred from the Illinois Commerce Commission to the Department of State Police effective January 1, 2016. Therefore, as represented in this schedule, no receipts are shown for the six months ended December 31, 2015 or Fiscal Year 2015.

Note 2: During Fiscal Year 2016, Public Act 99-0006 moved all statutory responsibility for the deposit of funds into the Wireless Carrier Reimbursement Fund - 613 from the Illinois Commerce Commission to the Department of State Police for the six months ended June 30, 2016. Therefore, represented in this schedule, no receipts are shown for six months ended December 31, 2015 or Fiscal Year 2015.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER – ILLINOIS COMMERCE COMMISSION
For the Six Months Ended June 30, 2016

	<u>Six Months Ended</u> <u>June 30, 2016</u>	<u>Six Months Ended</u> <u>December 31, 2015</u>	<u>Fiscal Year</u> <u>2015</u>
<u>ILLINOIS COMMERCE COMMISSION</u>			
<u>STATEWIDE 9-1-1 FUND - 612 (PREVIOUSLY NAMED</u> <u>WIRELESS SERVICE EMERGENCY FUND)</u>			
Wireless carrier reimbursement	\$ 6,108	\$ 30,497,354	\$59,992,126
911 WESTA Penalties	-	1,055	2,896
	<u>6,108</u>	<u>30,498,409</u>	<u>59,995,022</u>
Total cash receipts per Commission	6,108	30,498,409	59,995,022
Less - In transit at End of Year	-	3,884,217	4,127,440
Plus - In transit at Beginning of Year	3,884,217	4,127,440	3,602,740
	<u>3,884,217</u>	<u>4,127,440</u>	<u>3,602,740</u>
Total cash receipts per State Comptroller's records	<u>\$ 3,890,325</u>	<u>\$ 30,741,632</u>	<u>\$59,470,322</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Wireless 911 surcharge	\$ 755	\$ 2,242,453	\$ 5,275,865
	<u>755</u>	<u>2,242,453</u>	<u>5,275,865</u>
Total cash receipts per Commission	755	2,242,453	5,275,865
Less - In transit at End of Year	-	285,294	303,178
Plus - In transit at Beginning of Year	285,294	303,178	912,282
	<u>285,294</u>	<u>303,178</u>	<u>912,282</u>
Total cash receipts per State Comptroller's records	<u>\$ 286,049</u>	<u>\$ 2,260,337</u>	<u>\$ 5,884,969</u>
<u>GRAND TOTAL</u>			
Total cash receipts per Commission	\$ 6,863	\$ 32,740,862	\$65,270,887
Less - In transit at End of Year	-	4,169,511	4,430,618
Plus - In transit at Beginning of Year	4,169,511	4,430,618	4,515,022
	<u>4,169,511</u>	<u>4,430,618</u>	<u>4,515,022</u>
Total cash receipts per State Comptroller's records	<u>\$ 4,176,374</u>	<u>\$ 33,001,969</u>	<u>\$65,355,291</u>

Note 1: During Fiscal Year 2016, the Statewide 9-1-1 Fund 612 was transferred from the Illinois Commerce Commission to the Department of State Police effective January 1, 2016.

Note 2: During Fiscal Year 2016, Public Act 99-0006 moved all statutory responsibility for the deposit of funds into the Wireless Carrier Reimbursement Fund - 613 from the Illinois Commerce Commission to the Department of State Police for the six months ended June 30, 2016.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Six Months Ended June 30, 2016

Significant variances were determined to be changes of at least \$50,000 and 20% between the six months ended December 31, 2015 and the six months ended June 30, 2016 as reported in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATION IN EXPENDITURES BETWEEN THE SIX MONTHS ENDED DECEMBER 31, 2015 AND THE SIX MONTHS ENDED JUNE 30, 2016.

Statewide 9-1-1 Fund – 612 (previously named Wireless Service Emergency Fund)

The variations between the six months ended December 31, 2015 and the six months ended June 30, 2016 were due to the Fund being transferred from the State of Illinois, Illinois Commerce Commission (Commission) to the State of Illinois, Department of State Police (Department) effective January 1, 2016. In addition, during the six months ended December 31, 2015 there was a delay in an enacted appropriation for the Fund and lack of a full State budget for the Fiscal Year 2016.

The overall increase in expenditures for Fund 612 was due to the increase in expenses caused by the change in statutory requirements of the Emergency Telephone Act (Act) and the increase in the administrative payroll expenses incurred with the change in requirements of the Act.

Wireless Carrier Reimbursement Fund – 613

The increase in expenditures for the Fund was due to the enacted appropriation being passed during the six months ended June 30, 2016 and no enacted appropriation was passed during the six months ended December 31, 2015.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Six Months Ended June 30, 2016

Significant variances in receipts were determined to be changes of at least \$50,000 and 20% between the six months ended December 31, 2016 and the six months ended June 30, 2016, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN THE SIX MONTHS ENDED DECEMBER 31, 2015 AND SIX MONTHS ENDED JUNE 30, 2016

Statewide 9-1-1 Fund – 612 (previously named Wireless Service Emergency Fund)

The variations between the six months ended December 31, 2015 and the six months ended June 30, 2016 for both the State of Illinois, Illinois Commerce Commission (Commission) and the State of Illinois, Department of State Police (Department) were due to the Fund being transferred from the Commission to the Department effective January 1, 2016.

The overall increase in receipts for Fund 612 was due to the surcharge rate increasing from \$0.73 in the six months ended December 31, 2015 to \$0.87 in the six months ended June 30, 2016. Additionally, effective January 1, 2016, Fund 612 began collecting wireline and Voice over Internet Protocol surcharges that previously were being deposited directly with local governments. Further, effective January 1, 2016, Fund 612 received \$0.017 more of the surcharge that had been deposited to Fund 613 previously.

Wireless Carrier Reimbursement Fund – 613

The variations between the six months ended December 31, 2015 and the six months ended June 30, 2016 for both the State of Illinois, Illinois Commerce Commission (Commission) and the State of Illinois, Department of State Police (Department) was due to the Fund being transferred from the Commission to the Department effective January 1, 2016.

The overall decrease in receipts for Fund 613 was due to a statutory change lowering the Fund's share of surcharges from \$0.05 to \$0.033 effective January 1, 2016.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Six Months Ended June 30, 2016

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

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

STATEWIDE 9-1-1 FUND - 612

Costs pursuant to the Emergency Telephone Act

Significant lapse period spending for costs pursuant to the Emergency Telephone Act was due to the State of Illinois, Department of State Police (Department) making two out of four main distributions in Fiscal Year 2016 to the telecommunication carriers during lapse period. The two main distributions out of lapse period were caused by the amount of time it takes for the customer to pay their telecommunication carriers, the telecommunications carrier to pay the Department, and the Department to distribute those funds.

WIRELESS CARRIER REIMBURSEMENT FUND - 613

Reimbursement of wireless carriers and administrative cost

On June 30, 2016, Public Act 99-0524 established Fiscal Year 2016 appropriated spending authority for Fund 613. This caused significant spending to occur during the lapse period.

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
EMERGENCY TELEPHONE SAFETY ACT FUNCTIONS
AND PLANNING PROGRAM (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

Effective January 1, 2016, the Wireless Emergency Telephone Safety Act (50 ILCS 751 et seq.) was repealed and the Emergency Telephone Safety Act (50 ILCS 750 et seq.) was enacted to create the Office of the Statewide Administrator (Office) within the Department of State Police (Department). The Office is responsible for developing, implementing, and overseeing a uniform Statewide 9-1-1 system for all areas outside of municipalities having a population over 500,000.

The Illinois Commerce Commission (Commission) was responsible for administering the Wireless Service Emergency Fund and the Wireless Carrier Reimbursement Fund pursuant to the Wireless Emergency Telephone Safety Act (Act) (50 ILCS 751/1 et seq.) through December 31, 2015. The purpose of the Act was “to promote the use of wireless 9-1-1 and wireless enhanced 9-1-1 (E9-1-1) service in order to save lives and protect the property of the citizens of the State of Illinois.”

Effective January 1, 2016, the Department is responsible for functions related to the Statewide 9-1-1 Fund (Fund 612) that was previously named the Wireless Service Emergency Fund and the Commission remains responsible for payments from the Wireless Carrier Reimbursement Fund (Fund 613).

The Auditor General is required to conduct as a part of its bi-annual audit, an annual audit of Fund 612 and Fund 613 for compliance with the requirements of the Act. The audit shall include, but not be limited to, the following determinations:

- A. Whether detailed records of all receipts and the disbursements from Fund 612 and Fund 613 are being maintained.
- B. Whether administrative costs charged to the funds are adequately documented and are reasonable.
- C. Whether the procedures for making disbursements and grants and providing reimbursements in accordance with the Act are adequate.
- D. The status of the implementation of statewide 9-1-1 service and Next Generation 9-1-1 service in Illinois.

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

Wireless 9-1-1 systems report annually to the Department of State Police the status of implementation of wireless enhanced 9-1-1 systems. Some systems reflect multiple phases, since the phases of the implementation are reported by wireless telephone carriers within each system which may be in different stages of implementation. Implementation phases are defined by the Federal Communications Commission as:

Phase 0 – No information is received with the wireless call.

Phase 1 – The telephone number of the caller and the location of the cell site or base station is received with the wireless call.

Phase 2 – The telephone number of the caller and the location of the 9-1-1 calls by longitude and latitude is received with the wireless call.

NR – A status of implementation report was not filed for the fiscal year.

<u>Wireless 9-1-1/E-9-1-1 System</u>	<u>Phase¹</u>
Adams County	2
Alexander County (see Pulaski County)	
Alsip	2
Barrington (see CenCom)	
Bedford Park	NR
Bellwood	2
Berkeley	2
Berwyn	2
Blue Island	1/2 ²
Bond County	2
Boone County	1/2 ²
Bridgeview (see Oak Lawn)	
Broadview	2
Brookfield	1/2 ²
Brown County (see Cass)	
Bureau County	2
Burr Ridge (see Southwest Central)	
Calhoun County (see Jersey County)	
Calumet City/Burnham	2
Calumet Park	2
Carroll County	NR
Cass County	2
Cencom	1/2 ²
Champaign County	2
Chicago Heights	1

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Chicago Office of Emerg. Comm.	2
Christian County	2
Cicero	1/2 ²
Clark County	2
Clay County	2
Clinton County	2
Coles County	2
Cook County	1/2 ²
Country Club Hills	1/2 ²
Countryside	1/2 ²
Crawford County	2
Cumberland County	2
Deerfield/Bannockburn	2
DeKalb County	2
Des Plaines	1/2 ²
DeWitt County	1/2 ²
Dolton (see Cook County)	
Douglas County	2
DuPage County	2
E-COM (includes Flossmoor, Glenwood, Homewood, Hazelcrest, Riverdale, and South Holland)	2
Edgar County	2
Edwards County	1/2 ²
Effingham County	2
Elgin	1/2 ²
Elmwood Park	2
Evanston	2
Ford County	2
Forest Park	2
Fox Lake (see Glenview)	
Franklin County	2
Franklin Park	2
Fulton County	2
Galesburg/Knox County	1/2 ²

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Gallatin County	2
Glencoe	2
Glenview	2
Grayslake (see Glenview)	
Greene County (see Jersey County)	
Grundy County	2
Gurnee	2
Hamilton County (see Saline & White Counties)	
Hancock County	2
Hardin County (see Saline County)	
Harvey	NR
Harwood Heights	1/2 ²
Henderson County (see Macomb/McDonough)	
Henry County	2
Hickory Hills	1/2 ²
Highland Park	2
Highwood	NR
Hillside	2
Hometown	2
Illinois State Police	0
Fayette County	
Forest View	
Vandalia	
Indian Head Park (see Southwest Central)	
Iroquois County	1/2 ²
Jackson County	2
Jasper County	2
Jefferson County	2
Jersey County	2
Jo Daviess County	2
Johnson County	1/2 ²
Justice	NR
Kane County	2
Kankakee County	2
Kendall County	2

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Kenilworth	2
LaGrange	1/2 ²
LaGrange Park	2
Lake Bluff	2
Lake County	2
Lake Forest	2
Lansing	1/2 ²
LaSalle, City of	2
LaSalle County	2
Lawrence County	NR
Lee County	2
Libertyville	2
Lincolnshire	2
Lincolnwood	2
Livingston County	2
Logan County	2
Lynwood Combined Dispatch (Lynwood/Thornton/East Hazelcrest)	2
Lyons	1/2 ²
Macomb/McDonough County	2
Macon County	1/2 ²
Macoupin County	2
Madison County	1/2 ²
Marion County	2
Markham	1/2 ²
Marseilles	2
Marshall County	2
Mason County	1/2 ²
Massac County	2
Maywood	1/2 ²
McCook	2
McHenry County	2
McLean County	2
Melrose Park	1/2 ²
Menard County	1/2 ²
Mendota	2

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Mercer County	2
Merrionette Park	2
Midlothian	1/2 ²
Monroe County	2
Montgomery County	2
Morgan County	2
Morton Grove	2
Moultrie County (see Coles County)	
Mundelein	1/2 ²
Naperville	2
Niles	2
Norridge	2
North Chicago	2
North Riverside	1/2 ²
Northbrook	1/2 ²
Northfield	2
Northwest Central	2
Oak Forest	1/2 ²
Oak Lawn	1/2 ²
Oak Park	1/2 ²
Ogle County	2
Oglesby	2
Orland	2
Ottawa	1/2 ²
Park City (see Waukegan)	
Park Forest (see SouthCom)	
Park Ridge	1/2 ²
Peoria County	2
Perry County	2
Peru	2
Piatt County	2
Pike County	2
Pope County (see Saline & Johnson Counties)	
Pulaski County	1/2 ²

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Putnam County	2
QuadCom	2
Randolph County	2
Richland County	1/2 ²
River Forest	2
River Grove	1/2 ²
Riverside	1/2 ²
Rock Island County	2
Rosemont	1/2 ²
Saline County	2
Sangamon County	2
Sauk Village	2
Schiller Park	NR
Schuyler County (see Macomb/McDonough)	
Scott County	1/2 ²
Seneca (see Marseilles)	
Shelby County (see Coles County)	
Skokie	1/2 ²
South Chicago Heights (see Chicago Heights)	
South Elgin	1/2 ²
SouthCom (includes Matteson, Richton Park, Olympia, Fields, Park Forest)	2
Southwest Central	2
Stark County (see Marshall County)	
St. Clair County	1/2 ²
Stephenson County	2
Stickney	1/2 ²
Summit	2
Tazewell County	2
Tinley Park	NR
Union County	2
Vermilion County	1/2 ²
Vernon Hills	2
Wabash County	2
Warren County	1/2 ²

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND
E9-1-1 SYSTEMS (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Washington County	2
Waukegan	1/2 ²
Wayne County	2
Westchester	1/2 ²
Western Springs	2
Wheeling	1/2 ²
White County	2
Whiteside County	2
Will County	2
Williamson County	2
Willow Springs	NR
Wilmette	NR
Winnebago County	2
Winnetka	2
Winthrop Harbor	1/2 ²
Woodford County	1/2 ²
Zion	2

¹Status of implementation reported on the annual report due on January 31, 2016.

²Denotes wireless systems where the wireless carriers are in various phases of implementation.

	<u>Total</u>
Phase 0	1
Phase 1	1
Phase 2	122
Combination of Phases	53
NR	<u>10</u>
Total Wireless 911 systems	<u><u>187</u></u>

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF PROVIDER DISBURSEMENTS FROM THE
STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Provider Name</u>	<u>Total Disbursements</u>
Alexander County ETSB	\$ 22,003
ALSIP 911 ETSB	109,925
Barrington 911	94,595
Bedford Park Police Department	111,778
Bellwood ETSB	93,699
Berkeley 911	42,249
Berwyn Public Safety Center	228,100
Blue Island ETSB	97,394
Blue Island/Calumet Park	16,431
Blue Island/Posen ETSB	18,909
Bond County	104,118
Boone County	257,341
Bridgeview ETSB	45,706
Broadview ETSB	63,810
Brookfield, Village of	152,861
Brown County 911	30,321
Bureau County 911	225,738
Burr Ridge ETSB	19,228
Calumet City 911 ETSB	204,865
Calumet Park ETSB	3,042
Carroll County ETSB	121,812
Cass County ETSB	93,228
Cass/Brown County ETSB	20,018
Cencom E911 Round Lake	234,811
Champaign County METCAD 911	1,007,273
Chicago Heights 911	217,469
Christian County 911	236,404
Cicero 911 ETSB	294,113
City of LaSalle	49,630
Clark County 911	135,297
Clay County E911	113,711
Clinton County ETSB	228,099
Coles County / Moultrie	58,308

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF PROVIDER DISBURSEMENTS FROM THE
STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Provider Name (Continued)</u>	<u>Total Disbursements</u>
Coles County / Shelby	\$ 63,376
Coles County ETSB	326,032
Cook County ETSB	1,350,973
Country Club Hills Police Department	114,668
Countryside ETSB	50,485
Crawford County ETSB	182,643
Cumberland County 911	83,630
Deerfield Police Department 911	191,372
DeKalb 911	461,682
Des Plaines ETSB	509,934
DeWitt County 911	113,632
Douglas County 911	125,497
DuPage County ETSB 911	4,749,211
East Hazel Crest 911	7,295
ECOM Dispatch - Flossmoor	158,030
ECOM Dispatch - Glenwood	35,271
ECOM Dispatch - Homewood	92,845
ECOM Dispatch - South Holland	98,334
ECOM Dispatch - Village of Hazel Crest	51,954
ECOM Dispatch - Riverdale	47,272
Edgar County 911	128,574
Edwards County E911 System	57,935
Effingham County 911	307,151
Elgin ETSB	489,923
Elmwood Park ETSB	181,279
Evanston ETSB	492,939
Fayette County 911	89,715
Ford County ETSB	97,520
Forest Park ETSB	85,862
Fox Lake 911	61,440
Franklin County 911	198,641
Franklin Park ETSB	136,244
Fulton County ETSB	229,266
Gallatin County E-911	48,696

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF PROVIDER DISBURSEMENTS FROM THE
STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Six Months Ended June 30, 2016

<u>Provider Name (Continued)</u>	<u>Total Disbursements</u>
Glencoe 911	\$ 71,021
Glenview Wireless 911	339,278
Grayslake ETSB	149,912
Grundy County ETSB	347,511
Gurnee ETSB	196,791
Hancock County ETSB	141,055
Harwood Heights Police Department	55,801
Henry County 911	274,363
Hickory Hills ETSB	59,414
Highland Park 911	227,739
Highwood Police 911	24,172
Hillside ETSB	55,922
Hometown ETSB	26,001
Indian Head Park 911	18,355
Iroquois County ETSB	195,721
Illinois State Police E911	215,962
Jackson County ETSB	271,456
Jasper County E911	68,198
Jefferson County ETSB	196,890
Jersey County ETSB/E911	220,688
Jo Daviess County ETSB	180,594
Johnson County ETSB	95,990
Justice ETSB	55,721
Kane County ETSB	2,028,112
Kankakee County ETSB	548,379
Kendall County ETSB	627,771
Kenilworth 911	27,980
Knox County ETSB	287,842
Lagrange Park 911	75,408
Lagrange Police 911	83,820
Lake Bluff 911	47,803
Lake County ETSB	1,311,358
Lake Forest ETSB	150,922
Lansing ETSB	133,861

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
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STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Provider Name (Continued)</u>	<u>Total Disbursements</u>
LaSalle County ETSB	\$ 155,066
Lawrence County 911	61,017
Lee County ETSB	216,794
Libertyville ETSB	196,663
Lincolnshire 911	139,310
Lincolnwood ETSB	93,645
Livingston County ETSB	228,944
Logan County ETSB	182,011
Lynwood ETSB	38,638
Lyons 911	57,087
Macon County 911	521,257
Macoupin County ETSB	315,860
Madison County ETSB	1,296,257
Marion County ETSB	206,839
Markham ETSB	72,550
Marseilles ETSB	53,251
Marshall County ETSB	138,013
Mason County ETSB	107,847
Massac County E911	96,314
Maywood ETSB 911	54,283
McCook ETSB	24,136
McDonough County 911	172,439
McDonough/Henderson County 911	26,073
McDonough/Schuyler County 911	26,271
McHenry County ETSB	1,573,019
McLean County ETSB	944,483
Melrose PARK 911	83,691
Menard County 911	119,981
Mendota E911	61,552
Mercer County ETSB	120,669
Merrionette Park Police Department	10,031
Midlothian ETSB	87,406
Monroe County ETSB	214,176
Montgomery County 911	204,311

**STATE OF ILLINOIS
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<u>Provider Name (Continued)</u>	<u>Total Disbursements</u>
Morgan County E911	\$ 198,807
Morton Grove	204,773
Mundelein Police Department ETSB	179,652
Naperville ETSB	1,056,541
Niles ETSB	200,216
Norridge 911	63,561
North Chicago ETSB	113,952
North Riverside 911	42,843
Northbrook 911	187,643
Northfield Police Department	92,034
Northwest Central 911	3,313,856
Oak Forest E911	135,964
Oak Lawn ETSB	338,983
Oak Lawn ETSB Bridgeview	67,968
Oak Lawn ETSB Burbank	109,981
Oak Lawn ETSB Evergreen Park	85,234
Oak Park ETSB	306,212
Ogle County ETSB	311,933
Oglesby 911	26,082
Orland Joint ETSB	413,264
Ottawa ETSB	94,858
Park City 911	3,678
Park Ridge 911	240,430
Peoria County ETSB	937,315
Perry County ETSB	119,996
Peru ETSB	65,094
Piatt County ETSB	123,061
Pike County ETSB	121,504
Pulaski County E911	57,424
Pulaski County/Alexander County E911	14,889
Putnam County ETSB	77,059
Quadcom Joint ETSB	318,491
Quincy/Adams County 911 Center	346,598
Randolph County E911	160,697

**STATE OF ILLINOIS
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STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Six Months Ended June 30, 2016**

<u>Provider Name (Continued)</u>	<u>Total Disbursements</u>
Richland County 911	\$ 109,483
River Forest ETSB	77,898
River Grove 911	85,020
Riverside, Village of	59,895
Rock Island County ETSB	670,970
Rosemont ETSB	260,345
Saline County 911	141,122
Sangamon County ETSB	1,045,959
Sauk Village 9-1-1	30,654
Schiller Park ETSB	101,177
Schuyler County ETSB	27,059
Scott County 911	55,302
Seneca ETSB	4,919
Skokie 911	316,679
South Chicago Heights 911	2,147
South Elgin PSAP	3,187
Southcom - Park Forest Dispatch	161,035
Southcom - Matteson Dispatch	82,472
Southcom - Olympia Fields Dispatch	23,465
Southcom - Richton Park Dispatch	51,825
Southwest Central 911	592,592
St Clair County ETSB	1,251,485
Stephenson County ETSB	273,119
Stickney 9-1-1	38,142
Streator ETSB	80,012
Summit ETSB	48,562
Tazewell County ETSB	680,983
Thornton ETSB	11,953
Tinley Park 911	334,285
Union County ETSB	118,112
Vermilion County ETSB	357,758
Vernon Hills Police Department	184,877
Wabash County ETSB	98,259
Warren County 911	112,426

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<u>Provider Name (Continued)</u>	<u>Total Disbursements</u>
Washington County ETSB	\$ 102,742
Waukegan Police Department	500,854
Wayne County ETSB	143,993
Westchester Police 911	176,577
Western Springs ETSB	79,016
Wheeling 911	205,619
White County 911	127,197
Whiteside County ETSB	297,113
Will County 911	2,946,091
Will County 911 - Bolingbrook	326,333
Williamson County 911	322,275
Wilmette 911	209,804
Winnebago County 911	1,256,495
Winnetka 911	56,658
Winthrop Harbor ETSB	49,758
Woodford County ETSB	237,073
Zion E911	90,239
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Total disbursements - all providers	<u>\$ 57,634,910</u>