

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

For the Two Years Ended June 30, 2018

**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 Two Years Ended June 30, 2018**

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.....	-	3-4
Illinois Commerce Commission.....	-	5-6
COMPLIANCE REPORT:		
Summary.....	-	7
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes.....	-	8-11
Schedule of Findings		
Current Findings – State Compliance.....	-	12-14
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES:		
Summary.....	-	15
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2018.....	1	16-17
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2017.....	2	18-19
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances.....	3	20-22
Comparative Schedule of Receipts, Disbursements, and Fund Balances (Cash Basis).....	4	23-25
Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller (Not Examined) – Department of State Police.....	5	26-27
Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller – Illinois Commerce Commission.....	6	28-29

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

TABLE OF CONTENTS (Continued)

ANALYSIS OF OPERATIONS (NOT EXAMINED):	<u>Schedule</u>	<u>Page(s)</u>
Analysis of Significant Variations in Expenditures (Not Examined).....	-	30-31
Analysis of Significant Variations in Receipts (Not Examined).....	-	32-33
Analysis of Significant Lapse Period Spending (Not Examined).....	-	34
Emergency Telephone Safety Act Functions and Planning Program (Not Examined).....	-	35
Status of Implementation of Wireless 9-1-1 and E9-1-1 Systems (Not Examined).....	-	36-43
Schedule of Provider Disbursements from the Statewide 9-1-1 Fund (Fund 612) (Not Examined).....	-	44-49

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

DEPARTMENT OF STATE POLICE OFFICIALS

Acting Director (1/21/19 to Present)	Mr. Brendan F. Kelly
Director (through 1/20/19)	Mr. Leo Schmitz
First Deputy Director (2/1/19 to Present)	Mr. Matt Davis
First Deputy Director (through 1/31/19)	Mr. Chad Peterson
Chief Fiscal Officer	Mr. Michael Yokley
Chief Legal Counsel	Mr. Matthew Rentschler
Chief Internal Auditor	Mr. Brent W. Nolen
Emergency Telephone System Program Manager	Mr. Karl Pound
Statewide 911 Administrator	Ms. Cindy Barbera-Brelle

The Department office is located at:

801 South Seventh Street
Springfield, Illinois 62703

**STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

ILLINOIS COMMERCE COMMISSION OFFICIALS

Chairman	Mr. Brien J. Sheahan
Commissioner (through 1/18/18)	Mr. Miguel del Valle
Commissioner (through 12/6/17)	Ms. Sherina Maye Edwards
Commissioner (through 1/13/17)	Ms. Ann McCabe
Commissioner	Mr. John Rosales
Commissioner (1/17/17 to Present)	Ms. Sadzi Oliva
Commissioner (1/19/18 to Present)	Mr. D. Ethan Kimbrel
Acting Commissioner (1/19/18 to 2/4/19)	Ms. Anastasia Palivos
Executive Director	Mr. Cholly Smith
Deputy Executive Director	Mr. Steven Matrisch
Chief Fiscal Officer and Director of Administrative Services (11/16/18 to Present)	Ms. Kiersten Neswick
Director of Administrative Services (through 11/15/18)	Ms. Jane Fields
Fiscal Manager	Ms. Sue McCormick
General Counsel (9/16/18 to Present)	Mr. Phil Kosanovich
General Counsel (through 9/15/18)	Mr. Jay Hines-Shah
Chief Internal Auditor	Mr. 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

JB Pritzker
Governor

April 26, 2019

Brendan F. Kelly
Acting Director

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

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 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 two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2017, and June 30, 2018, 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

Brendan F. Kelly, Acting 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

CHOLLY SMITH
EXECUTIVE DIRECTOR

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

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

April 26, 2019

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 two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2017 and June 30, 2018, 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

Phil Kosanovich, 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 Two Years Ended June 30, 2018**

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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	1	1
Repeated findings	1	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)			
2018-001	12	Inadequate controls over receipts and reconciliations	Material Weakness and Material Noncompliance

EXIT CONFERENCE

The State of Illinois, Department of State Police and the State of Illinois, Illinois Commerce Commission waived an exit conference in a correspondence from Michael Yokley, Chief Financial Officer, on April 1, 2019 and Kiersten Neswick, Chief Financial Officer and Director of Administrative Services, on March 22, 2019, respectively. The responses to the recommendations were provided by Michael Yokley, Chief Financial Officer, in a correspondence dated April 12, 2019.



919 East Harris Avenue
Greenville, Illinois 62246

(618) 664-4848
www.westcpa.com

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 two years ended June 30, 2018. 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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Department of State Police's and the State of Illinois, Illinois Commerce Commission's complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Department of State Police's and the State of Illinois, Illinois Commerce Commission complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide 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.

Our limited scope compliance examination disclosed the following material noncompliance with the compliance requirement listed in the first paragraph of this report during the two years ended June 30, 2018. As described in item 2018-001 in the accompanying schedule of findings, the State of Illinois, Department of State Police did not comply with requirements regarding adequate controls over receipts and reconciliations. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Department of State Police to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the material noncompliance described in the preceding paragraph, 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 two years ended June 30, 2018.

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 limited scope 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 is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, 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 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. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of the 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 consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2018-001 to be a material weakness.

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 limited scope 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 years ended June 30, 2018 and June 30, 2017 in Schedules 1 through 6 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 4 and Schedule 6. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the six months ended June 30, 2016 accompanying supplementary information in Schedules 3, 5, and 6 and we have not applied procedures to the accompanying supplementary information in Schedule 5 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
April 26, 2019

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate controls over receipts and reconciliations)

The Illinois Department of State Police (Department) did not maintain adequate internal controls over receipts and reconciliations.

Controls over cash receipts

During testing, we requested the Department provide the population of cash receipts received by the Department during Fiscal Year 2018 for the Statewide 9-1-1 Fund (Fund 612) and the Wireless Carrier Reimbursement Fund (Fund 613) in order to test compliance applicable to those receipts. In response to our request, the Department provided a listing of cash receipts during Fiscal Year 2018 for the two funds. We noted the following:

- The population provided by the Department of cash receipts received by the Department did not agree to the documentation the Department provided with receipt reconciliations to the Fiscal Year 2018 Revenue Status Report (SB04) reconciliation for Fund 612 and Fund 613.
- The Department's June 2018 reconciliation contained unknown reconciliation discrepancies between the Office of the State Comptroller (Comptroller) records and the Department's records. The discrepancies totaled a net amount of \$5,348,303.

Due to these conditions, we were unable to conclude the Department's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department's compliance relative to cash receipts. In addition, due to those limitations, we were unable to conclude the Department's Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller on page 26 was complete and accurate.

Controls over cash reconciliations

During testing of Fiscal Year 2018 and 2017 reconciliations between the Comptroller records and the Department's records for Fund 612 and Fund 613, we noted the following:

- The Department's reconciliations showed differences in deposits-in-transit. The beginning deposits-in-transit for Fiscal Year 2017 differed from the ending deposits-in-transit for Fiscal Year 2016 for Fund 612 and Fund 613 totaling \$1,158,111. Additionally, the beginning deposits-in-transit for Fiscal Year 2018 differed from the ending deposits-in-transit for Fiscal Year 2017 for Fund 612 by \$199,809.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate controls over receipts) (Continued)

- Monthly Revenue Status Report (SB04) reconciliations for Fund 612 and Fund 613 for 9 of 24 (38%) months were not performed timely within 60 days following the end of the month. The SB04 reconciliations were completed between 41 to 253 days late.
- The SB04 reconciliations for Fund 612 and Fund 613 for 4 of 24 (17%) months lacked documentation of the date completed. Therefore, we were unable to determine if reconciliations were performed timely.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires 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 and revenues are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. Management has ultimate responsibility for the Department's internal control over reporting of financial information. This responsibility should include an adequate system of review of the completeness and accuracy of the Department's financial records. In addition, the State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management which should include effective controls over maintenance of records. Statewide Accounting Management System (SAMS) (Procedure 25.40.20) requires the Department timely perform a monthly reconciliation of receipt account balances and notify the Comptroller of any irreconcilable differences.

Department personnel stated a flaw in the FOCUS Receipts Database in early 2018 caused the receipt records to be incomplete and unable to be reconciled to the Comptroller records.

Lack of controls over the preparation and review of receipts may lead to inaccurate Department records and the submission of inaccurate financial information to the Comptroller. Also, failure to maintain accurate records increases the potential for theft or misappropriation of assets. (Finding Code No. 2018-001 and 2016-001)

RECOMMENDATION

We recommend the Department maintain accurate and detailed records of all cash receipts and strengthen procedures to properly and timely reconcile Department and Comptroller receipt records.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate controls over receipts) (Continued)

DEPARTMENT RESPONSE

The Department Concur. The Department has put policies and procedures in place to ensure all SB01 reconciliations are performed within the guidelines set by the Comptroller's Office, as well as who performed the reconciliation and on what date it was completed. Pertaining to the SB04 finding, Public Safety Shared Services Center (PSSSC) was and still is responsible for this function. The Department is in the process of bringing these duties back from PSSSC. The Department is working with a private consulting firm, as subject matter experts, to determine best practices, develop policies and write procedures in order to perform the duties required to complete this task.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018

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
 - Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis)
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller (Not Examined) – Department of State Police
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller – Illinois Commerce Commission

- Analysis of Operations (Not Examined):
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Variations in Receipts (Not Examined)
 - Analysis of Significant Lapse Period Spending (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 June 30, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 4 and 6. 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 supplementary information in Schedule 5 and 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
 Appropriations for Fiscal Year 2018**

For the Fifteen Months Ended September 30, 2018

Public Act 100-0021 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<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	<u>\$ 140,000,000</u>	<u>\$ 124,954,870</u>	<u>\$ 13,705,621</u>	<u>\$ 138,660,491</u>	<u>\$ 1,339,509</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>					
Illinois Commerce Commission Payment of expenses incurred for the Statewide 9-1-1 Reimbursement of wireless carriers and administrative cost	<u>5,000,000</u>	<u>1,571,455</u>	<u>101,695</u>	<u>1,673,150</u>	<u>3,326,850</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 145,000,000</u></u>	<u><u>\$ 126,526,325</u></u>	<u><u>\$ 13,807,316</u></u>	<u><u>\$ 140,333,641</u></u>	<u><u>\$ 4,666,359</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
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, 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.
- Note 3: During Fiscal Year 2018, the Department of State Police and Illinois Commerce Commission operated without enacted appropriation until Public Act 100-0021 was signed into law on July 6, 2017. During the impasse, the Department of State Police and Illinois Commerce Commission incurred non-payroll obligations, which the Department of State Police and Illinois Commerce Commission was unable to pay until the passage of Public Act 100-0021.
- Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department of State Police and Illinois Commerce Commission to pay for all costs incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 099-0524 FISCAL YEAR 2017	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<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	<u>\$ 142,013,600</u>	<u>\$ 97,751,934</u>	<u>\$ 21,164,348</u>	<u>\$ 118,916,282</u>	<u>\$ 23,097,318</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>					
Department of State Police Division of Administration Payment of expenses incurred for the Statewide 9-1-1 Administrator Program	5,000,000	-	-	-	5,000,000
Illinois Commerce Commission Awards & grants - lump sum	<u>5,500,000</u>	<u>1,996,375</u>	<u>619,148</u>	<u>2,615,523</u>	<u>2,884,477</u>
Total Fund - 613	<u>10,500,000</u>	<u>1,996,375</u>	<u>619,148</u>	<u>2,615,523</u>	<u>7,884,477</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 152,513,600</u>	<u>\$ 99,748,309</u>	<u>\$ 21,783,496</u>	<u>\$ 121,531,805</u>	<u>\$ 30,981,795</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
Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, 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.
- Note 3: Public Act 99-0524 authorized the Department of State Police and Illinois Commerce Commission to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures.
- Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department of State Police and Illinois Commerce Commission to pay for all costs incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures.

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 Fiscal Years Ended June 30, 2018, 2017, and 2016

	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0491
	P.A. 100-0021	P.A. 099-0524	P.A. 99-0524
<u>STATEWIDE 9-1-1 FUND - 612 (PREVIOUSLY NAMED</u>			
<u>WIRELESS SERVICE EMERGENCY FUND)</u>			
Department of State Police			
Appropriations (net after transfers)	\$ 140,000,000	\$ 142,013,600	\$ 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	138,660,491	118,916,282	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	138,660,491	118,916,282	63,936,204
Lapsed balances	\$ 1,339,509	\$ 23,097,318	\$ 68,053,658
Illinois Commerce Commission			
Appropriations (net after transfers)	\$ -	\$ -	\$ 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
Total expenditures	-	-	22,153,738
Transferred to the Department of State Police	-	-	54,976,262
Lapsed balances	\$ -	\$ -	\$ -

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 Fiscal Years Ended June 30, 2018, 2017, and 2016

	FISCAL YEAR		
	2018	2017	2016
	P.A. 100-0021	P.A. 099-0524	P.A. 99-0491 P.A. 99-0524
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Department of State Police			
Appropriations (net after transfers)	\$ -	\$ 5,000,000	\$ -
Expenditures			
Payment of expenses incurred for the Statewide 9-1-1 Administrator Program	-	-	-
Total expenditures	-	-	-
Lapsed balances	\$ -	\$ 5,000,000	\$ -
Illinois Commerce Commission			
Appropriations (net after transfers)	\$ 5,000,000	\$ 5,500,000	\$ 14,000,000
Expenditures			
Reimbursement of wireless carriers and administrative cost	1,673,150	2,615,523	2,815,742
Total expenditures	1,673,150	2,615,523	2,815,742
Lapsed balances	\$ 3,326,850	\$ 2,884,477	\$ 11,184,258
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (net after transfers)	\$ 145,000,000	\$ 152,513,600	\$ 223,119,862
Total expenditures	140,333,641	121,531,805	88,905,684
Transferred to the Department of State Police	-	-	54,976,262
Lapsed balances	\$ 4,666,359	\$ 30,981,795	\$ 79,237,916

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 Fiscal Years Ended June 30, 2018, 2017, and 2016

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, 2017, and 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.
- Note 3: During Fiscal Year 2018, the Department of State Police and Illinois Commerce Commission operated without enacted appropriation until Public Act 100-0021 was approved on July 6, 2017. During the impasse, the Department of State Police and Illinois Commerce Commission incurred non-payroll obligations, which the Department of State Police and Illinois Commerce Commission were unable to pay until the passage of Public Act 100-0021.
- Note 4: Public Act 99-0524 authorized the Department of State Police and Illinois Commerce Commission to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures.
- Note 5: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department of State Police and Illinois Commerce Commission to pay for all costs incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Two Years Ended June 30, 2018

	FISCAL YEAR	
	2018	2017
<u>STATEWIDE 9-1-1 FUND - 612</u>		
Cash balance as of July 1,	\$ 19,246,103	\$ 12,862,885
Receipts:		
Carrier deposits		
Pre-paid deposits (IDOR)	11,755,390	14,107,808
9-1-1 surcharge deposits	135,991,609	108,877,765
Penalties	62,038	199,809
Transfer in from Fund 613	1,894,724	2,758,068
Total receipts	149,703,761	125,943,450
Disbursements:		
Administration, 9-1-1 administrator, and Advisory		
Board expenses	1,357,105	1,265,895
Disbursements under Emergency Telephone		
Systems Act to 9-1-1 authorities	127,087,034	103,875,703
Disbursements under Wireless Emergency		
Telephone Safety Act to 9-1-1 authorities	6,422,106	973,302
Prepaid administration charge (IDOR)	235,108	287,188
9-1-1 network disbursements	11,252,972	13,158,144
Total disbursements	146,354,325	119,560,232
Cash balance as of June 30,	\$ 22,595,539	\$ 19,246,103

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Two Years Ended June 30, 2018

Note 1: This schedule was prepared from the State Comptroller's records, which have been reconciled to the Department of State Police's (Department) records. This schedule was prepared on the cash basis to include all transactions between July 1 and June 30 for Fiscal Year 2018 and 2017. Therefore, Fiscal Year 2018 and 2017 lapse expenditures processed by the Comptroller from Fund 612 of \$13,705,621 and \$21,164,348 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 RECEIPTS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Two Years Ended June 30, 2018

	FISCAL YEAR	
	2018	2017
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>		
Cash balance as of July 1,	\$ 2,867,071	\$ 6,103,610
Receipts:		
Carrier deposits		
9-1-1 surcharge deposits	3,431,924	4,333,645
Total receipts	3,431,924	4,333,645
Disbursements:		
Reimbursement of wireless carriers and administrative cost	2,190,602	4,812,116
Transfers to Fund 612	2,221,724	2,758,068
Total disbursements	4,412,326	7,570,184
Cash balance as of June 30,	\$ 1,886,669	\$ 2,867,071

Note 1: This schedule was prepared from the State Comptroller's records, which have been reconciled to the Department of State Police's (Department) and the Illinois Commerce Commission's records. This schedule was prepared on the cash basis to include all transactions between July 1 and June 30 for Fiscal Year 2018 and 2017. Therefore, Fiscal Year 2018 and 2017 lapse expenditures processed by the Comptroller from Fund 613 of \$101,695 and \$619,148 have been excluded.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION SCHEDULE OF CASH
RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER (NOT EXAMINED) –
DEPARTMENT OF STATE POLICE
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	Fiscal Year		
	2018	2017	2016
<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	\$ 131,096,511	\$ 107,228,311	\$ 43,137,051
Total cash receipts per Department	131,096,511	107,228,311	43,137,051
Less - In transit at End of Year	-	(199,809)	536,697
Plus - In transit at Beginning of Year	(199,809)	1,649,454	-
Plus - Irreconciliable difference	5,156,945	-	-
Total cash receipts per State Comptroller's records	<u>\$ 136,053,647</u>	<u>\$ 109,077,574</u>	<u>\$ 42,600,354</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Wireless 911 surcharge	\$ 3,240,566	\$ 4,267,970	\$ 1,930,487
Total cash receipts per Department	3,240,566	4,267,970	1,930,487
Less - In transit at End of Year	-	-	21,462
Plus - In transit at Beginning of Year	-	65,675	-
Plus - Irreconciliable difference	191,358	-	-
Total cash receipts per State Comptroller's records	<u>\$ 3,431,924</u>	<u>\$ 4,333,645</u>	<u>\$ 1,909,025</u>
<u>GRAND TOTAL</u>			
Total cash receipts per Department	\$ 134,337,077	\$ 111,496,281	\$ 45,067,538
Less - In transit at End of Year	-	(199,809)	558,159
Plus - In transit at Beginning of Year	(199,809)	1,715,129	-
Plus - Irreconciliable difference	5,348,303	-	-
Total cash receipts per State Comptroller's records	<u>\$ 139,485,571</u>	<u>\$ 113,411,219</u>	<u>\$ 44,509,379</u>

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION SCHEDULE OF CASH
RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER (NOT EXAMINED) –
DEPARTMENT OF STATE POLICE
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

- 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, represented in this schedule, Fiscal Year 2016 receipts for Fund 612 are for the six months ended June 30, 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 in the last half of Fiscal Year 2016.
- Note 3: The above schedule is presented as Not Examined because the Department had irreconcilable difference between the State Comptroller records and the Department records. The significance of the irreconcilable differences is noted in finding 2018-001.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION SCHEDULE OF CASH
RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER –
ILLINOIS COMMERCE COMMISSION
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	Fiscal Year		
	2018	2017	2016
<u>ILLINOIS COMMERCE COMMISSION</u>			
<u>STATEWIDE 9-1-1 FUND - 612 (PREVIOUSLY NAMED</u> <u>WIRELESS SERVICE EMERGENCY FUND)</u>			
Wireless carrier reimbursement	\$ -	\$ -	\$ 30,503,462
911 WESTA Penalties	-	-	1,055
	-	-	-
Total cash receipts per Commission	-	-	30,504,517
Less - In transit at End of Year	-	-	3,884,217
Plus - In transit at Beginning of Year	-	-	8,011,657
	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,631,957</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Wireless 911 surcharge	\$ -	\$ -	\$ 2,243,208
	-	-	-
Total cash receipts per Commission	-	-	2,243,208
Less - In transit at End of Year	-	-	285,294
Plus - In transit at Beginning of Year	-	-	588,472
	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,546,386</u>
<u>GRAND TOTAL</u>			
Total cash receipts per Commission	\$ -	\$ -	\$ 32,747,725
Less - In transit at End of Year	-	-	4,169,511
Plus - In transit at Beginning of Year	-	-	8,600,129
	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,178,343</u>

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION SCHEDULE OF CASH
RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER –
ILLINOIS COMMERCE COMMISSION
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

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 (NOT EXAMINED)
For the Two Years Ended June 30, 2018

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

**ANALYSIS OF SIGNIFICANT VARIATION IN EXPENDITURES BETWEEN
FISCAL YEARS 2017 AND 2018.**

ILLINOIS COMMERCE COMMISSION

Wireless Carrier Reimbursement Fund – 613

The decrease of \$942,373 or 36% from Fiscal Year 2017 to Fiscal Year 2018 was due to a national carrier submitting one less reimbursement request in Fiscal Year 2018.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018

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

ANALYSIS OF SIGNIFICANT VARIATION IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2017.

DEPARTMENT OF STATE POLICE

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

Payment of expenses incurred for the Statewide 9-1-1 Administrator Program

The decrease in payment of expenses incurred for the Statewide 9-1-1 administrator program was due to the Department not receiving an appropriation for this purpose in Fiscal Year 2017.

Costs pursuant to the Emergency Telephone Act

The increase in costs pursuant to the Emergency Telephone Act was due to this Fund having a full year of expenditures in Fiscal Year 2017 unlike in Fiscal Year 2016. In Fiscal Year 2016, Fund 612 was transferred to the Department from the Illinois Commerce Commission effective January 1, 2016. Therefore, Fiscal Year 2016 only included a half year of expenses. Additionally, the costs were larger in Fiscal Year 2017 due to the administrator cost and administrative costs and grants being included in this appropriation.

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

The decrease in 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 was due to the Department not receiving an appropriation for this purpose in Fiscal Year 2017.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018

Significant variances in receipts were determined to be changes of at least \$50,000 and 20% between fiscal years as reported in the Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2018

DEPARTMENT OF THE STATE POLICE

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

The increase in Statewide 9-1-1 Fund receipts was due to the 9-1-1 monthly surcharge increasing to \$1.50 per connection effective January 1, 2018 from \$0.87, an increase of 72%.

Wireless Carrier Reimbursement Fund – 613

The decrease in Wireless Carrier Reimbursement Fund receipts was due to the wireless surcharge deposits to Fund 613 decreased \$0.007 per surcharge or 21%.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018

Significant variances in receipts were determined to be changes of at least \$50,000 and 20% between fiscal years as reported in the Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2017

DEPARTMENT OF THE STATE POLICE

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

The increase in Statewide 9-1-1 Fund receipts was due to the Fund being transferred in from the State of Illinois, Illinois Commerce Commission (Commission) to the Department of the State Police (Department) effective January 1, 2016. Therefore, the Department had six months of deposits in Fiscal Year 2016 whereas Fiscal Year 2017 had twelve months of deposits.

Wireless Carrier Reimbursement Fund – 613

The increase in Wireless Carrier Reimbursement Fund receipts was due to the statutory responsibility for deposit of funds being transferred in from the Commission to the Department effective January 1, 2016. Therefore, the Department had six months of deposits in Fiscal Year 2016 whereas Fiscal Year 2017 had twelve months of deposits.

ILLINOIS COMMERCE COMMISSION

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

The decrease in Statewide 9-1-1 Fund receipts was due to the Fund being transferred out from the Commission to the Department effective January 1, 2016.

Wireless Carrier Reimbursement Fund – 613

The decrease in Wireless Carrier Reimbursement Fund receipts was due to the statutory responsibility for deposit of funds being transferred out from the Commission to the Department 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 (NOT EXAMINED)
For the Two Years Ended June 30, 2018

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.

FISCAL YEAR 2018

For Fiscal Year 2018, there was no significant lapse period spending.

FISCAL YEAR 2017

WIRELESS CARRIER REIMBURSEMENT FUND - 613

Reimbursement of wireless carriers and administrative cost

During Fiscal Year 2017, significant lapse period spending was substantially due to one voucher paid to a national carrier submitting reimbursement for a considerable amount.

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 Two Years Ended June 30, 2018

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 Two Years Ended June 30, 2018**

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 (see Oak Lawn)	
Barrington (see Cencom)	
Bedford Park (see Des Plaines Valley)	
Bellwood (see Proviso-Leyden)	
Berkeley (see Cook County)	
Berwyn	2
Blue Island (see Cook County)	
Bond County	2
Boone County	2
Bridgeview (see Oak Lawn)	
Broadview	2
Brookfield	1/2 ²
Brown County	1/2 ²
Bureau County	1/2 ²
Burnham (see Central Dispatch)	
Burr Ridge (see Southwest Central)	
CalComm (handling Calumet Park, Midlothian, Posen, Sauk Village, Markham)	2
Calhoun County (see Jersey County)	
Calumet City/Burnham	2
Calumet Park (see CalComm)	
Carroll County	2
Cass 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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Cencom (handling Barrington)	1/2 ²
Central Dispatch (handling Dolton, Burnham, Lynwood)	2
Champaign County	2
Chicago Heights	2
Chicago Office of Emerg. Comm.	1/2 ²
Christian County (handling Shelby County)	2
Cicero	1/2 ²
Clark County	2
Clay County	2
Clinton County	2
Coles County (handling Moultrie County)	2
Cook County (handling Berkeley, Blue Island, Lyons, Merrionette Park)	2
Countryside (see Southwest Central)	
Crawford County	2
Cumberland County	2
Deerfield/Bannockburn	2
DeKalb County	2
Des Plaines Valley (handling Bedford Park, Hickory Hills, Hometown, Summit)	2
DeWitt County	2
Dolton (see Central Dispatch)	
Douglas County	2
DuPage County	2
E-COM (includes Flossmoor, Glenwood, Homewood, Hazelcrest, East Hazelcrest, Thornton, Riverdale, and South Holland)	2
Edgar County	2
Edwards County	1/2 ²
Effingham County	2
Elgin	1/2 ²
Elmwood Park (see West Suburban Consolidated Dispatch)	
Evanston	2
Fayette County	2
Ford 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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Forest Park (see West Suburban Consolidated Dispatch)	
Fox Lake	2
Franklin County	2
Franklin Park (see Proviso-Leyden)	
Fulton County	2
Galesburg/Knox County	2
Gallatin County	2
Glencoe (see Glenview)	
Glenview (handling Grayslake, Highland Park, Highwood, Lake Bluff, Lake Forest, Morton Grove, Niles, Glencoe, Kenilworth, Northfield, Winnetka)	2
Grayslake (see Glenview)	
Greene County (see Jersey County)	
Grundy County (handling Seneca)	2
Gurnee (see Northeast Lake County)	
Hamilton County (see Saline County and White County)	
Hancock County	2
Hardin County (see Saline County)	
Harvey	NR
Harwood Heights (see Municipal Consolidated Dispatch)	
Henderson County (see Macomb/McDonough)	
Henry County	2
Hickory Hills (see Des Plaines Valley)	
Highland Park (see Glenview)	
Highwood (see Glenview)	
Hillside	2
Hometown (see Des Plaines Valley)	
Illinois State Police Forest View	0
Indian Head Park (see Southwest Central)	
Iroquois County	2
Jackson County	2
Jasper 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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Jefferson County	2
Jersey County (handling Greene and Calhoun Counties)	2
Jo Daviess County	2
Johnson County (handling part of Pope County)	2
Justice	2
Kane County (handling South Elgin)	2
Kankakee County	2
Kendall County	2
Kenilworth (see Glenview)	
LaGrange (see Lyons Township Area Communication Center)	
LaGrange Park (see Lyons Township Area Communication Center)	
Lake Bluff (see Glenview)	
Lake County	1/2 ²
Lake Forest (see Glenview)	
Lansing	2
LaSalle, City of (see LaSalle County)	
LaSalle County (handling City of LaSalle, Marseilles, Mendota, Oglesby, Ottawa, Peru)	2
Lawrence County	2
Lee County	2
Libertyville (see Vernon Hills)	
Lincolnshire (see Vernon Hills)	
Livingston County (see Vermilion Valley Regional)	
Logan County	2
Lynwood (see Central Dispatch)	
Lyons Township Area Communication Center (handling LaGrange, LaGrange Park, Western Springs)	2
Macomb/McDonough County (handling Henderson County and Schuyler)	2
Macon County	1/2 ²
Macoupin County	2
Madison County	1/2 ²
Marion County	2
Markham (see CalComm)	

**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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Marseilles (see LaSalle County)	
Marshall County (handling Stark)	2
Mason County	1/2 ²
Massac County	2
Maywood	2
McCook	2
McHenry County	2
McLean County	2
Melrose Park (see Proviso-Leyden)	
Menard County	2
Mendota (see LaSalle County)	
Mercer County	2
Merrionette Park (see Cook County)	
Midlothian (see CalComm)	
Monroe County	2
Montgomery County	2
Morgan County (see West Central)	
Morton Grove (see Glenview)	
Moultrie County (see Coles County)	
Mundelein	1/2 ²
Municipal Consolidated Dispatch (handling Harwood Heights, Norridge, Schiller Park)	2
Naperville (handling Aurora, North Aurora)	2
Niles (see Glenview)	
Norridge (handling Municipal Consolidated Dispatch)	
North Chicago	2
North Riverside	1/2 ²
Northbrook	2
Northfield (see Glenview)	
Northeast Lake County (handling Gurnee, Zion)	2
Northwest Central	2
Oak Forest	2
Oak Lawn (handling Evergreen Park, Burbank, Bridgeview, Hodgkins, Alsip)	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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Oak Park (see West Suburban Consolidated Dispatch)	
Ogle County	2
Oglesby (see LaSalle County)	
Orland	2
Ottawa (see LaSalle County)	
Park City (see Waukegan)	
Park Forest (see SouthCom)	
Park Ridge (see West Suburban Consolidated Dispatch)	
Peoria County	2
Perry County	2
Peru (see LaSalle County)	
Piatt County	2
Pike County	2
Pope County (see Saline & Johnson Counties)	
Posen (see CalComm)	
Proviso-Leyden (handling Bellwood, Franklin Park, Melrose Park, River Grove, Westchester)	2
Pulaski County (handling Alexander County)	2
Putnam County	2
QuadCom (handling Barrington Hills)	2
Randolph County	2
Richland County	2
River Forest (see West Suburban Consolidated Dispatch)	
River Grove (see Proviso-Leyden)	
Riverside	1/2 ²
Rock Island County	2
Rosemont	2
Saline County (handling portions of Hamilton, Pope, and Hardin Counties)	2
Sangamon County	2
Sauk Village (see CalComm)	
Schiller Park (see Municipal Consolidated Dispatch)	
Schuyler County (see Macomb/McDonough)	
Scott 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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Seneca (see Grundy County)	
Shelby County (see Christian County)	
Skokie-Lincolnwood	2
South Chicago Heights (see Will County)	
SouthCom (handling Matteson, Richton Park, Olympia, Fields, Park Forest)	2
Southwest Central (handling Countryside, Indian Head Park, Burr Ridge)	2
Stark County (see Marshall County)	
St. Clair County	2
Stephenson County	2
Stickney	1/2 ²
Summit (see Des Plaines Valley)	
Tazewell County	2
Tinley Park	2
Union County	2
Vermilion County	2
Vermilion Valley Regional (handling Livingston County, Streator)	2
Vernon Hills (handling Libertyville, Libertyville, Lincolnshire)	1/2 ²
Wabash County	2
Warren County	2
Washington County	2
Waukegan (handling Park City)	2
Wayne County	2
West Central (handling Morgan, Calhoun, Greene)	2
West Suburban Consolidated Dispatch (handling River Forest, Oak Park, Elmwood Park, Forest Park, Park Ridge)	2
Westchester (see Proviso-Leyden)	
Western Springs (see Lyons Township Area Communication Center)	
Wheeling-Des Plaines	2
White County	2
Whiteside County	2
Will County (handling South Chicago Heights)	2
Williamson 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 Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Willow Springs	2
Wilmette	2
Winnebago County	2
Winnetka (see Glenview)	
Winthrop Harbor	1/2 ²
Woodford County	2
Zion (see Northeast Lake County)	
¹ Status of implementation reported on the annual report due on January 31, 2018. ² Denotes wireless systems where the wireless carriers are in various phases of implementation.	
	<u>Total</u>
Phase 0	1
Phase 1	0
Phase 2	123
Combination of Phases	18
NR	<u>1</u>
Total Wireless 911 systems	<u><u>143</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 Two Years Ended June 30, 2018

<u>Provider Name</u>	<u>2018</u>	<u>2017</u>
Adams County 9-1-1	\$ 718,395	\$ 615,920
Alexander County 9-1-1	66,010	66,010
Alsip	118,759	188,987
Barrington	-	174,132
Bellwood 9-1-1	-	141,823
Berkeley	-	40,915
Berwyn	543,669	410,232
Blue Island 9-1-1	59,358	232,222
Bond County 9-1-1	212,340	192,516
Boone County ETSB	506,569	414,559
Bridgeview ETSB	-	137,118
Broadview ETSB	149,932	131,061
Brookfield E9-1-1	73,499	222,660
Brown County	115,825	90,962
Bureau County E9-1-1	495,053	446,575
Burr Ridge ETSB	-	38,456
CalComm ETSB (CalComm as Treasurer)	93,546	-
CalComm ETSB (Calumet Park as Treasurer)	176,434	74,978
Calumet City-Burnham ETSB	288,678	236,699
Carroll County ETSB	262,073	239,637
Cass County E9-1-1	204,087	206,522
CenCom E911	692,171	400,099
Central Dispatch JETSB	93,859	104,918
CERC 9-1-1	646,043	515,079
Champaign County 9-1-1	2,226,260	1,960,148
Chicago Heights 9-1-1	355,937	323,125
Christian County 9-1-1	606,590	449,295
Clark County E9-1-1	296,410	269,500
Clay County 9-1-1	243,182	220,729
Clinton County 9-1-1	481,227	422,411
Coles County 9-1-1	944,738	861,503

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 Two Years Ended June 30, 2018

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Cook County 9-1-1	\$ 3,093,111	\$ 2,437,083
Country Club Hills E9-1-1	8	83,933
Countryside 9-1-1	-	20,107
Crawford County ETSB	278,335	263,128
Cumberland County E9-1-1	170,535	156,537
Deerfield-Bannockburn 9-1-1	441,940	341,536
DeKalb County ETSB	997,480	837,482
Des Plaines E9-1-1	227,456	934,988
Des Plaines Valley Joint ETSB	483,426	221,286
DeWitt County 9-1-1	220,194	196,931
Dolton	-	909
Douglas County 9-1-1	254,908	224,708
DuPage County 9-1-1	8,957,229	8,330,158
E-COM Dispatch Center	1,289,257	957,319
Edgar County 9-1-1	267,956	240,894
Edwards County 9-1-1	113,949	108,850
Effingham County ETSB	713,319	653,598
Elgin	1,057,331	871,322
Elmwood Park 9-1-1	27,967	309,847
Evanston 9-1-1	1,145,197	1,012,069
Fayette County	286,008	269,145
Ford County ETSB	197,638	178,877
Forest Park ETSB	14,046	161,750
Forest View ETSB	11,072	14,763
Fox Lake - FoxComm	132,221	110,380
Franklin County ETSB	403,335	361,153
Franklin Park ETSB	26	220,035
Fulton County ETSB	506,715	455,844
Gallatin County ETSB	87,006	82,735
Glencoe ETSB	-	124,876
Glenview Joint ETSB	3,408,927	1,639,229
Grayslake 9-1-1	-	137,873
Grundy County ETSB	796,440	701,698
Gurnee ETSB	639,197	382,256
Hamilton County	103,110	55,047
Hancock County 9-1-1	304,557	275,484
Harvey 9-1-1	89,492	280,116

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 Two Years Ended June 30, 2018

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Harwood Heights 9-1-1	\$ -	\$ 113,924
Henry County ETSB	578,240	501,720
Hickory Hills	62	62,724
Highland Park	15	226,753
Highwood	7	22,300
Hillside	125,760	104,298
Hodgkins	-	15,025
Hometown 9-1-1	14	35,374
Illinois State Police	202,563	175,874
Indian Head Park	-	4,589
Iroquois County 9-1-1	431,825	394,892
Jackson County 9-1-1	568,892	500,034
Jasper County 9-1-1	138,125	127,771
Jefferson County ETSB	391,197	346,165
Jersey County 9-1-1	412,732	431,608
Jo Daviess County ETSB	394,942	356,245
Johnson County 9-1-1	194,140	173,602
Justice E9-1-1	122,576	102,630
Kane County 9-1-1	3,302,942	3,494,733
Kankakee County 9-1-1	1,212,218	1,043,415
Kendall County 9-1-1	1,185,136	1,100,009
Kenilworth	4	54,387
Knox County ETSB	620,998	551,548
LaGrange	15	89,964
LaGrange Park ETSB	-	82,921
Lake Bluff 9-1-1	-	43,366
Lake County E9-1-1	2,474,081	2,374,890
Lake Forest 9-1-1	-	140,691
Lansing	278,659	230,129
LaSalle County 9-1-1	1,107,479	460,073
LaSalle, City of	132	74,033
Lawrence	298,571	258,606
Lee County ETSB	477,914	425,692
Libertyville ETSB	-	345,994
Lincolnshire ETSB	-	294,626
Lincolnwood ETSB	74,014	184,722
Logan County ETSB	384,146	350,540

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 Two Years Ended June 30, 2018

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Lyons E9-1-1	\$ 128,901	\$ 110,297
Lyons Township Communications Center	-	111,407
Lyons Township Communications Center	527,100	80,328
Macomb-McDonough County 9-1-1	550,217	472,668
Macon County ETSB	1,093,237	951,263
Macoupin County 9-1-1	698,964	641,111
Madison County ETSB	2,350,368	2,263,465
Marion County ETSB	439,776	395,712
Markham ETSB	111,991	19,728
Marseilles 9-1-1	-	76,743
Marshall County ETSB	300,700	273,686
Mason County ETSB	228,094	210,577
Massac County ETSB	198,577	179,798
Maywood	149,881	19,710
McCook ETSB	13,951	41,695
McHenry County ETSB	2,859,208	2,663,611
McLean County ETSB	1,814,587	1,773,660
Melrose Park 9-1-1	-	327,181
Menard County 9-1-1	258,043	241,636
Mendota 9-1-1	-	92,230
Mercer County E9-1-1	258,745	234,042
Merrionette Park	14,072	10,855
Midlothian 9-1-1	-	83,376
Monroe County 9-1-1	433,228	374,962
Montgomery County 9-1-1	451,090	416,765
Morton Grove E9-1-1	75	133,061
Mundelein ETSB	395,317	335,814
Municipal Consolidated Dispatch	421,883	-
Naperville 9-1-1	2,910,320	1,959,275
Niles E9-1-1	10	197,838
Norridge	-	95,536
North Chicago E9-1-1	149,385	119,901
North Riverside 9-1-1	28,377	85,813
Northbrook	371,965	295,691
Northfield	-	158,905
Northwest Central Dispatch	8,059,293	6,160,799
Oak Forest	282,417	233,797

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 Two Years Ended June 30, 2018

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Oak Lawn ETSB	\$ 1,532,123	\$ 1,050,575
Oak Park 9-1-1	51,259	578,246
Ogle County ETSB	661,002	574,418
Oglesby ETSB	-	42,406
Orland Joint ETSB	900,200	764,719
Ottawa ETSB	-	133,417
Park City 9-1-1	-	7,356
Park Ridge E9-1-1	40,718	460,215
Peoria County ETSB	1,979,777	1,693,550
Perry County 9-1-1	239,280	214,019
Peru	37	92,982
Piatt County ETSB	255,617	229,890
Pike County 9-1-1	257,517	236,683
Posen	13	11,604
Proviso-Leyden Joint	1,425,282	217,604
Pulaski County E9-1-1	141,239	130,348
Putnam County 9-1-1	168,015	160,217
QuadCom	677,422	558,902
Randolph County E9-1-1	326,022	288,217
Richland County ETSB	225,154	201,682
River Forest ETSB	14,170	160,933
River Grove 9-1-1	20	100,480
Rock Island County ETSB	1,263,668	1,184,480
Rosemont Public Safety	465,671	411,407
Saline County 9-1-1	281,097	255,040
Sangamon County ETSB	2,236,466	1,895,848
Sauk Village 9-1-1	-	38,068
Schiller Park	-	137,488
Schuyler	-	20,294
Scott County ETSB	106,897	99,924
Seneca ETSB	-	12,298
Skokie 9-1-1	755,922	472,808
South Chicago Heights	1,615	6,441
South Elgin PSAP	-	7,968
SouthCom 9-1-1	718,140	619,890
Southwest Central 9-1-1	1,479,869	1,237,828
St Clair County ETSB	2,286,335	2,208,544

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 Two Years Ended June 30, 2018

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Stephenson County ETSB	\$ 584,903	\$ 511,880
Stickney	88,880	76,967
Summit 9-1-1	-	61,422
Tazewell County ETSB	1,430,146	1,195,884
Tinley Park	711,154	602,032
Union County 9-1-1	252,266	232,908
Vermilion County ETSB	707,238	611,526
Vermillion Valley Reg ETSB	665,005	592,615
Vernon Hills	1,103,269	330,596
Wabash County ETSB	207,968	195,437
Warren County 9-1-1	229,753	204,405
Washington County 9-1-1	196,390	175,469
Waukegan 9-1-1	1,155,492	987,243
Wayne County E9-1-1	245,086	229,324
West Central Consolidated Communications	433,805	123,060
West Central JETSB	452,651	348,848
West Suburban Consolidated Dispatch	1,821,573	-
Westchester 9-1-1	-	232,732
Western Springs ETSB	29	86,631
Wheeling-Des Plaines JETSB	1,186,623	376,210
White County 9-1-1	223,304	220,783
Whiteside County ETSB	611,493	520,262
Will County 9-1-1	6,214,161	5,802,854
Williamson County 9-1-1	671,355	582,600
Willow Springs	200,822	-
Wilmette	486,505	428,211
Winnebago County E9-1-1	1,663,369	2,194,344
Winnetka 9-1-1	-	65,718
Winthrop Harbor ETSB	75,358	64,056
Woodford County ETSB	493,255	427,670
Zion E9-1-1 ETSB	-	132,622
	<hr/>	<hr/>
Total disbursements - all providers	<u>\$ 118,469,603</u>	<u>\$ 104,752,638</u>