

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2012

AND FINANCIAL AUDIT

For the Year Ended June 30, 2012

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

AND FINANCIAL AUDIT
For the Year Ended June 30, 2012

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

AGENCY OFFICIALS

Secretary	Ann L. Schneider (effective 7/1/11) Gary Hannig (7/1/10 – 6/30/11)
Chief Operating Officer	Marsha N. Campos (effective 1/16/12) Vacant (7/1/11 – 1/15/12) Ann L. Schneider (8/1/10 – 6/30/11)
Chief of Staff	Marva E. Boyd (effective 7/25/11) Vacant (7/1/10 – 7/24/11)
Assistant Secretary	Vacant
Deputy Secretary	Andre B. Ashmore (effective 12/3/12) Vacant (7/1/10 – 12/2/12)
Chief Counsel	Michael A. Forti (effective 12/17/12) Ellen Schanzle-Haskins (7/1/10 – 12/16/12)
Chief Internal Officer	Stephen D. Kirk (effective 8/16/10) Vacant (7/1/10 – 8/15/10)
Director, Office of Finance and Administration	Matthew R. Hughes (effective 8/1/10) Ann L. Schneider (7/1/10 – 7/31/10)
Director, Office of Business and Workforce Diversity	Frank W. McNeil (effective 9/1/10) Lawrence D. Parrish (7/1/10 – 8/31/10)
Director, Office of Communications	John A. Webber
Director, Office of Planning and Programming	Charles J. Ingersoll
Director, Office of Quality Compliance and Review	Jeff L. Heck (effective 9/1/11) Daniel J. Kennelly (7/1/10 – 8/31/11)
Director, Division of Aeronautics	Susan R. Shea
Director, Division of Highways	Omer M. Osman (effective 1/1/13) William R. Frey, Acting (11/1/11 – 12/31/12) Christine M. Reed (7/1/10 – 10/31/11)

AGENCY OFFICIALS – Continued

Director, Division of Public and Intermodal
Transportation

Joseph E. Shacter

Interim Director, Division of Traffic Safety

John A. Webber (effective 1/5/12)
Michael R. Stout (7/1/10 – 1/4/12)

Agency main offices are located at:

2300 S. Dirksen Parkway
Springfield, IL 62764



Illinois Department of Transportation

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

June 3, 2013

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


Ladies and Gentlemen:

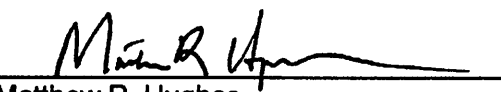
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Department of Transportation (Department). We are responsible for, and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Department's compliance with the following assertions during the two-year period ended June 30, 2012. Based on this evaluation, we assert that during the years ended June 30, 2011 and June 30, 2012, the Department has materially complied with the assertions below.

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

- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Illinois Department of Transportation


Ann L. Schneider
Secretary


Matthew R. Hughes
Director of Finance and Administration


Michael A. Forti
Chief Counsel

COMPLIANCE REPORT
SUMMARY

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

ACCOUNTANTS' REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
<u>Findings</u>	19	23
<u>Repeated findings</u>	15	15
<u>Prior recommendations implemented</u> <u>or not repeated</u>	8	5

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS (*GOVERNMENT AUDITING STANDARDS*)

12-1	14	Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements	Significant Deficiency
12-2	17	Inaccurate commodities inventory records	Significant Deficiency
12-3	20	Weaknesses in reporting of capital assets	Material Weakness
12-4	23	Weaknesses in the reporting of deferred revenues	Significant Deficiency
12-5	25	Weaknesses in the reporting of accounts payable	Material Weakness

FINDINGS (*STATE COMPLIANCE*)

12-6	28	Avoidable use of emergency purchases	Significant Deficiency and Noncompliance
12-7	29	Inadequate process to monitor interagency agreements	Material Weakness and Material Noncompliance
12-8	32	Weaknesses in contract administration	Significant Deficiency and Noncompliance
12-9	34	Inadequate controls over employee overtime	Material Weakness and Material Noncompliance
12-10	37	Inadequate controls over travel	Significant Deficiency and Noncompliance
12-11	40	Inadequate controls over State property	Significant Deficiency and Noncompliance
12-12	42	Inadequate controls over the administration of State vehicles	Significant Deficiency and Noncompliance
12-13	45	Failure to comply with the Identity Protection Act	Significant Deficiency and Noncompliance
12-14	47	Weaknesses over recording and reporting accounts receivable	Significant Deficiency and Noncompliance
12-15	49	Inadequate controls to prevent inappropriate payments to vendors	Significant Deficiency and Noncompliance
12-16	51	Inadequate controls over accounts receivable	Significant Deficiency and Noncompliance
12-17	53	Inadequate support and untimely deposit of receipt transactions	Significant Deficiency and Noncompliance
12-18	55	Failure to file annual report in compliance with the Highway Code	Significant Deficiency and Noncompliance
12-19	56	Failure to comply with provisions of the Vehicle Code	Significant Deficiency and Noncompliance

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

12-1	14	Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements	Significant Deficiency and Noncompliance
12-2	17	Inaccurate commodities inventory records	Significant Deficiency and Noncompliance
12-3	20	Weaknesses in reporting of capital assets	Material Weakness and Material Noncompliance
12-4	23	Weaknesses in the reporting of deferred revenues	Significant Deficiency and Noncompliance
12-5	25	Weaknesses in the reporting of accounts payable	Material Weakness and Material Noncompliance

PRIOR FINDINGS NOT REPEATED

A	58	Failure to report fiscal year 2009 due to/due from balances
B	58	Inadequate controls over employee attendance
C	58	Inadequate controls over voucher processing
D	58	Failure to file economic interest statements
E	59	Inadequate controls over monthly reconciliations
F	59	Inadequate support for fees reported on the Agency Fee Imposition Report
G	59	Lack of adequate disaster contingency planning or testing to ensure recovery of applications and data
H	59	Noncompliance with the State Construction Minority and Female Building Trades Act

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on May 20, 2013. Attending were:

Illinois Department of Transportation

Ann Schneider, Secretary of Transportation
Matt Hughes, Director Office of Finance and Administration
Tony Small, Deputy Director Office of Finance and Administration
Lori Beeler, Audit Coordinator
Dante Watson, Bureau Chief of Business Services
Chad Dierking, Unit Chief of Fiscal Operations
Omer Osman, Director Division of Highways
Mike Woods, Bureau Chief of Personnel Management
Becky Koehler, Manager of Support Services
Ken Martin, Section Chief of Procurement and Contracts
Michael Forti, Chief Counsel
Lance Jones, Deputy Chief Counsel
James Sterr, Bureau Chief of Claims
John Webber, Director Office of Communications
Dan Wilcox, Bureau Chief of Information Processing
Bill Morgan, Manager of IT Finance and Budget
Larry Crowley, Unit Chief of Facilities Improvement and Property Control
Justin Mann, Acting Bureau Chief of Operations
Marty Morris, Unit Chief of Fleet Administration

Office of the Auditor General

Peggy Hartson, Audit Manager
Jeremy Mehochko, IS Audit Manager

Sikich LLP – Special Assistant Auditors

Amy Sherwood, Partner
Kelli Bruns, Manager
Kim Rose, Manager

Responses to the recommendations were provided by Lori Beeler in an email dated June 3, 2013.

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE AND
ON INTERNAL CONTROL OVER COMPLIANCE

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of Transportation's (Department) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2012. The management of the Department is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Department's compliance based on our examination.

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

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

As described in findings 12-3, 12-5, 12-7, and 12-9 in the accompanying schedule of findings, the Department did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the Department to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Department complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2012. However, the results of our procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 12-1, 12-2, 12-4, 12-6, 12-8, and 12-10 through 12-19.

Internal Control

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in an entity's 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 an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as items 12-3 and 12-5 to be material weaknesses.

A significant deficiency in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 12-1, 12-2, 12-4, 12-6, 12-8, and 12-10 through 12-19 to be significant deficiencies.

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

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

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

Jikich LLP

Springfield, Illinois
June 3, 2013

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

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Department of Transportation (Department), as of and for the year ended June 30, 2012, which collectively comprise the Department's basic financial statements and have issued our report thereon dated March 29, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Department is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings as items 12-3 and 12-5 to be material weaknesses.

A *significant deficiency* is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings as items 12-1, 12-2 and 12-4 to be significant deficiencies.

Compliance and Other Matters

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

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

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

Sikich LLP

Springfield, Illinois
March 29, 2013

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

SCHEDULE OF FINDINGS

JUNE 30, 2012

FINDINGS (*GOVERNMENT AUDITING STANDARDS*)

- 12-1 FINDING:** (Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements)

The Department of Transportation's (Department's) year-end financial reporting in accordance with generally accepted accounting principles (GAAP) to the Illinois Office of the Comptroller (Comptroller) contained numerous inaccuracies. These problems, if not detected and corrected, could materially misstate the Department's financial statements and negatively impact the Statewide financial statements prepared by the Comptroller.

During our audit of the June 30, 2012 Department financial statements, we noted:

- The draft financial statements submitted to the auditors contained several errors which required corrections. The Department provided the auditors with the final corrected financial statements on February 1, 2013, 3½ months after providing the original draft to the Comptroller. Throughout this time, the auditors experienced delays in receiving requested documentation.
- We noted weaknesses in the financial accounting for the Department's inventory balance due to inaccurate commodities inventory records. These weaknesses are explained in more detail in Finding 12-2.
- We noted weaknesses in the financial accounting for, and reporting of, capital assets; most significant of which was the improper capitalization of repair and maintenance type contracts. These weaknesses are explained in more detail in Finding 12-3.
- We noted weaknesses in the financial accounting for, and reporting of, deferred revenues in the Road Fund (Fund 0011), Federal High Speed Rail Trust Fund (0433) and the Federal Mass Transit Trust Fund (0853). These weaknesses are explained in more detail in Finding 12-4.
- We noted weaknesses in the financial accounting for, and reporting of, accounts payable. These weaknesses are explained in more detail in Finding 12-5.

The Comptroller requires State agencies to prepare GAAP Reporting Packages for each of its funds to assist in the annual preparation of the statewide financial statements and the Department financial statements. GAAP Reporting Package instructions are specified in the Comptroller's Statewide Accounting Management System (SAMS) Manual, Chapter 27. The Comptroller sets due dates for the financial information to be submitted in order for the Statewide financial statements and Statewide Schedule of Expenditures of Federal Awards (SEFA) to be prepared and audited within a specified timeline to provide users of these statements information in a timely manner.

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

In response to this finding from prior years, the Department stated it was reorganizing the Fiscal Operations Unit to include additional staff to review, revise and implement reporting processes that would ensure the timely and accurate financial reporting as required by the Comptroller. However, the additional staff to implement the reorganization plan were not in place until December 2012. Department management cited human error and a lack of resources as contributing factors to the inaccurate financial reporting.

Accurate and timely preparation of the Department's financial information for GAAP reporting purposes is important due to the complexity of the Department and the impact adjustments have on the Statewide financial statements. (Finding Code No. 12-1, 11-1, 10-1, 09-1)

RECOMMENDATION:

We recommend the Department implement procedures and cross-training measures to ensure GAAP Reporting Packages are prepared in an accurate and complete manner. This should include allocating sufficient staff resources and the implementation of formal procedures to ensure GAAP financial information is prepared and submitted to the Comptroller in an accurate manner, and that all supporting documentation is maintained in a contemporaneous manner.

DEPARTMENT RESPONSE:

The Department agrees with the findings.

During FY13, the Department reorganized the Fiscal Operations Unit to include additional staff to review, revise and implement reporting processes that will ensure the timely and accurate financial reporting as required by the Office of the Comptroller. This reorganization includes the implementation of monthly processes to review and reconcile capital asset reporting to ensure accurate financial reporting.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-2 FINDING: (Inaccurate commodities inventory records)

The Department of Transportation (Department) maintained inaccurate commodities inventory records for the year ended June 30, 2012.

The Department performed year-end commodities inventory counts at each location to determine the value of commodities inventory to be reported in the financial statements. These counts were performed around June 30, 2012.

Inventory Quantities

During our physical inventory counts, we counted 248 inventory items and noted discrepancies between audit test counts and Department inventory quantities for 80 (32%) items. The errors resulted in a net overstatement of the year end inventory balance of \$113,385 which, when extrapolated over the entire inventory population, resulted in an estimated overstatement of \$492,278.

Inventory Pricing

In our inventory price testing, we sampled 15 inventory items, including salt at all Districts, which accounted for \$28,077,646 (48%) of the reported inventory value at June 30, 2012. Of the items tested, 13 (87%) were found to have inaccurate costs resulting in a net overstatement of the year end inventory balance of \$121,947 which, when extrapolated over the entire inventory population, resulted in an estimated overstatement of \$1,880,045. Through analytical review procedures applied to the final inventory listings, we identified an additional 7 items with unusual pricing variances from fiscal year 2011 to fiscal year 2012. Our testing of these items revealed a net overstatement of \$59,444 in addition to the extrapolated misstatement noted above.

Combined, inventory pricing errors resulted in a net overstatement of inventory of \$1,939,489 at June 30, 2012.

In total, audit procedures applied to inventory as reported by the Department identified a likely overstatement of inventory of \$2,431,767 at June 30, 2012. The Department did not adjust its financial statements for these errors as they were considered immaterial to Department's overall financial statements.

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

Year-end physical inventories are to be taken and the Department's records are to be adjusted accordingly.

In response to this continued prior finding, the Department stated it would continue to strongly emphasize the importance of maintaining accurate inventory quantity and cost records in planning and conducting future commodity inventory counts and pricing as well as implement a more thorough review at year-end of the commodity inventory records produced by District personnel to ensure accurate unit costs and consistent unit of measures.

Department management attributed the discrepancies between the audit test counts and Department physical inventory records to its inventory process not being accurately implemented. Department management attributed the discrepancies noted between commodities prices per Department inventory records and supporting documentation to human error.

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

RECOMMENDATION:

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

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department will continue to make improvements to the year-end commodity inventory process to produce an accurate count and pricing of our commodity inventory. We will strongly emphasize the importance of maintaining accurate inventory quantity and cost records in planning and conducting the June 30, 2013, commodity inventory count and pricing. We will conduct a more thorough review at year-end of the commodity inventory records produced by Department personnel to ensure accurate unit costs and consistent unit of measures.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently in the process of planning the implementation of these administrative changes.

12-3 FINDING: (Weaknesses in reporting of capital assets)

The Department of Transportation (Department) did not accurately report capital assets to the Illinois Office of the Comptroller (Comptroller) for fiscal year 2012.

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

- The Department improperly capitalized repair and maintenance type expenditures in infrastructure additions. Through our testing of infrastructure additions, we identified \$47.2 million of fiscal year 2012 infrastructure additions which were incurred under contracts coded as repair and maintenance. The total award amount for these multi-year contracts was \$105.1 million. At June 30, 2012, capital assets were overstated by approximately \$47.2 million due to the capitalization of these costs as infrastructure additions. The exact amount of the overstatement is unknown because it is possible that some of the contracts were correctly capitalized. At the time of our testing, we were unable to reach such a conclusion because of the weaknesses noted in the Department's coding of its repair and maintenance type contracts. The potential misstatement was not considered material by the Department and was not corrected as of June 30, 2012.
- In our testing of repair and maintenance type expenditures, we noted the Department failed to capitalize \$663 thousand of costs related to significant sewage system upgrades at two rest areas. The Department has stated that rest areas are considered to be part of the State-wide infrastructure network and costs should be capitalized in accordance with the policies for infrastructure. These misstatements were not considered material by the Department and were not corrected as of June 30, 2012.
- The Department understated accumulated depreciation deletions for infrastructure due to an error in identifying the accumulated depreciation associated with fully depreciated infrastructure assets being deleted from the reported balances. This error resulted in the Department improperly showing a loss from disposal of \$39.3 million. As current year deletions are used by the Department to calculate current year additions, depreciation additions for infrastructure were also understated by \$39.3 million. While the balance of infrastructure assets, net of accumulated depreciation, was fairly stated at June 30, 2012, the Department had overstated the loss on disposal of infrastructure assets and understated current period depreciation expense. The misstatement was not considered material by the Department and was not corrected as of June 30, 2012.
- In the fiscal year 2011 audit, it was noted the Department failed to properly allocate accounts payable between capital outlays and transportation expenditures resulting in an understatement of capital assets at fiscal year-end for amounts to be paid after the lapse period. For fiscal year 2012, the Department developed a methodology to allocate accounts payable from future years' appropriations to

capital outlays and capitalize those amounts at June 30, 2012. In implementing this new procedure, the Department improperly subtracted \$8.9 million of lapse period expenditures related to equipment which were not expended from reappropriated funds resulting in an understatement of capital assets. Additionally, the accounts payable balance used for the Road Fund (Fund 0011) was understated resulting in a \$2.6 million understatement of capital assets. These misstatements were not considered material by the Department and were not adjusted for at June 30, 2012.

- In our testing of land additions, we noted the Department improperly capitalized certain costs which were not related to the acquisition of land resulting in an overstatement of land of \$2.2 million. In the prior year, the Department made similar errors resulting in a \$2.5 million overstatement of land at June 30, 2011. The Department did not consider the combined overstatement of \$4.7 million to be material to the financial statements and it has not been corrected at June 30, 2012.
- The Department failed to accurately determine the current year amortization of temporary easements resulting in a \$130 thousand overstatement of capital assets at June 30, 2012. In the prior year, the Department made the same error resulting in a \$125 thousand overstatement of capital assets at June 30, 2011. The Department did not consider the combined overstatement of \$255 thousand to be material to the financial statements and it has not been corrected at June 30, 2012.

In response to this finding in the prior year, the Department stated it was reorganizing the Fiscal Operations Unit to include additional staff to review, revise and implement reporting processes that will ensure the timely and accurate financial reporting as required by the Comptroller. This reorganization was to include the implementation of monthly processes to review and reconcile capital asset reporting to ensure accurate financial reporting. However, the additional staff to implement the reorganization plan were not in place until December 2012. Department personnel stated that the errors noted were the result of oversight and human error.

The Comptroller's Statewide Accounting Management System (SAMS) Procedures 27.20.37 and 27.20.38 outline the instructions for preparing the SCO-537 (Capital Assets SAMS to GAAP Reconciliation Form) and SCO-538 (Capital Asset Summary Form), respectively. This reporting process is necessary to complete Department and Statewide financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

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

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

RECOMMENDATION:

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

DEPARTMENT RESPONSE:

The Department agrees with the finding.

During FY13, the Department reorganized the Fiscal Operations Unit to include additional staff to review, revise and implement reporting processes that will ensure the timely and accurate financial reporting as required by the Office of the Comptroller. This reorganization includes the implementation of monthly processes to review and reconcile capital asset reporting to ensure accurate financial reporting.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-4 FINDING: (Weaknesses in the reporting of deferred revenues)

The Department of Transportation (Department) did not accurately report unavailable deferred revenues at June 30, 2012.

We noted the following errors and weaknesses in the Department's unavailable deferred revenue reporting process:

- The Department failed to accurately report unavailable deferred revenue in the Road Fund (Fund 0011) at June 30, 2012 due to the failure to include and properly allocate all applicable receipts collected during the lapse period in the spreadsheets utilized to calculate the balances reported in its financial statements. The Department's failure to properly summarize all lapse period receipts resulted in a \$2.3 million overstatement of unavailable deferred revenues, and understatement of other charges for services, at June 30, 2012. In addition, the Department allocates receipts received during the lapse period for reimbursement requests where the service dates bridge between two fiscal years (e.g. FY12 and FY13) based on the percentage of service dates in each fiscal year. Errors in the spreadsheet resulted in an overstatement of expenditures allocated to fiscal year 2012, which overstated the percentages applied to the receipts received during the lapse period. The effect of these errors resulted in a \$1.5 million understatement of unavailable deferred revenue, and overstatement of federal operating grants, at June 30, 2012. The errors in Fund 0011 were not considered material and have not been corrected as of June 30, 2012.
- The Department failed to accurately determine the amount of accounts payable in the Federal High Speed Rail Trust Fund (0433) and the Federal Mass Transit Trust Fund (0853) due to failing to consider expenditures made after August 31, 2012, as explained in more detail in Finding 12-5. Due to the expenditures being reimbursable under federal operating grants, the errors also resulted in understatements of intergovernmental receivables and unavailable deferred revenues totaling \$2.7 million in Fund 0433 and \$1.1 million in Fund 0853 at June 30, 2012. The errors in Funds 0433 and Fund 0853 were not considered material and have not been corrected as of June 30, 2012.

The Comptroller's Statewide Accounting Management System (SAMS) Procedure 03.40.10 states that all revenues reported in governmental funds are to be considered available if collected within the State's lapse period (i.e. 60 days after year-end). In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires all State agencies to establish and maintain a system of internal fiscal control to provide assurance that revenues, expenditures and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports.

In response to this finding from the prior year, the Department stated it was reorganizing its Fiscal Operations Unit to include additional staff to review, revise, and implement reporting processes that would ensure the timely and accurate financial reporting required

by the Illinois Office of the Comptroller (Comptroller). The Department indicated the implementation of monthly processes to review and analyze the information necessary to ensure accurate financial reporting of deferred revenue would be included in the reorganization. However, the additional staff to implement the reorganization plan were not in place until December 2012. Department management stated the weaknesses noted in the reporting of deferred revenues were due to oversight and the use of an early cutoff date for the determination of payables.

Proper reporting of deferred revenue is necessary for the Department and the Comptroller to complete Department and Statewide financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Failure to properly determine deferred revenues results in inaccurate and untimely financial reporting. (Finding Code No. 12-4, 11-4, 10-4)

RECOMMENDATION:

We recommend the Department devote sufficient resources to its financial accounting function such that the deferred revenues are properly accounted for to permit the preparation of reliable financial information submitted to the Comptroller.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

During FY13, the Department reorganized the Fiscal Operations Unit to include additional staff to review, revise and implement reporting processes that will ensure the timely and accurate financial reporting as required by the Office of the Comptroller. This reorganization includes the implementation of monthly processes to review and reconcile capital asset reporting to ensure accurate financial reporting.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-5 FINDING: (Weaknesses in the reporting of accounts payable)

The Department of Transportation (Department) did not accurately report accounts payable at June 30, 2012. Additionally, the Department's "look back" procedures contained weaknesses which impacted its effectiveness.

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

- The Department failed to accurately determine the amount of accounts payable in the Federal High Speed Rail Trust Fund (Fund 0433) and the Federal Mass Transit Trust Fund (Fund 0853) due to the failure to consider expenditures made after August 31, 2012. For certain funds with limited activity, the Department calculated accounts payable balances based on expenditures processed during the 60 days following its fiscal year end. However, for these funds, the Department failed to consider liabilities that had been incurred for goods or services received during fiscal year 2012, but for which expenditures would not be processed until after the 60 day timeframe. As a result, the Department understated accounts payable in Fund 0433 by \$2.7 million and in Fund 0853 by \$1.1 million at June 30, 2012. These errors also understated federal operating grant receivables and unavailable deferred revenues at June 30, 2012. The errors in Funds 0433 and 0853 were not considered material and have not been corrected as of June 30, 2012.
- In fiscal year 2008, the Department developed a methodology that includes the use of a computer spreadsheet model to estimate accounts payable for funds with significant activity. The computer spreadsheet model uses five years of historical expenditure data and future expenditure forecasts to estimate the amount of future years' expenditures attributable to goods received and services performed during the current fiscal year.

During our testing, we performed a "look back" to assess the accuracy of the Department's prior year estimate of accounts payable by comparing the estimated accounts payable to actual amounts paid for the years ended June 30, 2011, 2010, 2009 and 2008. These are estimates because many estimated liabilities as of June 30th for any given fiscal year are still outstanding at June 30, 2012 and are made based on information available at the time. We computed differences between the estimated liabilities recorded in the Department's financial statements for the before mentioned years and actual expenditures paid in the subsequent fiscal years. The differences noted included approximately \$55.7 million in understatements.

The Department performed "look back" procedures during fiscal year 2012, in response to the recommendation in the prior year's finding, to assess the reasonableness of the accounts payable estimates at prior fiscal year ends. However, the Department's "look back" process did not identify all expenditures

related to the prior years and, as a result, did not accurately reflect the expenditure activity in each fiscal year of the exercise. Additionally, the Department did not demonstrate how the use of its “look back” assessment was incorporated into the calculation of its accounts payable at June 30, 2012. These weaknesses in the Department’s “look back” practice prevented the Department from effectively validating the reasonableness of its prior year estimates.

The Comptroller’s Statewide Accounting Management System (SAMS) Procedure 27.20.49 states that accounts payable include liabilities for goods received or services performed before June 30, but for which payment vouchers have not been processed by the Comptroller’s Office for Treasury held funds or the administering agency for locally held funds. SAMS Procedure 27.20.49 also states that a reasonable estimate must be utilized to project the amount of lapse period, or expenditures made subsequent to the end of lapse period for continuing appropriations, disbursed for goods received or services performed as of June 30.

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

Department management provided several causes for the errors and weaknesses in the Department’s accounts payable reporting process. Department management stated the Department does not have sufficient historical experience for Funds 0433 and 0853 to make a reasonable estimate of accounts payable for those funds. Alternatively, the Department attempted to specifically identify payables as of June 30, 2012. In doing so, the Department failed to identify all payables due as of June 30, 2012 due to human error. Department management stated it acknowledges that differences in accounting estimates of accounts payable and actual accounts payable, as determined by subsequent experience exist and have been as much as \$55.7 million, dating back to June 30, 2008. As a result of incorrect data entry and accounting system functions by Department personnel, certain accounts payable amounts were not captured in reports used to track the actual amounts in comparison to the estimated balances made during the Department’s “look back” process.

Proper reporting of accounts payable is necessary for the Department and the Illinois Office of the Comptroller to complete Department and Statewide financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Failure to properly determine accounts payable results in inaccurate and untimely financial reporting. In addition, given that the Department’s recognition of federal funds is directly related to the amount of expenditures recognized in any given fiscal year, misstatements in accounts payable could result in the understatement of federal revenue. (Finding Code No. 12-5, 11-5)

RECOMMENDATION:

We recommend the Department devote sufficient resources to its financial accounting function such that the accounts payable balances are properly accounted for and reviewed to permit the preparation of reliable financial information. Additionally, we recommend the Department establish procedures to evaluate the reasonableness of the prior year accounts payable estimates as well as the overall validity of the accounts payable estimation methodology. The results of the evaluation performed should be formally incorporated into the estimation process in a manner which minimizes understatements in the Department's accounts payable in future years.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

During FY13, the Department reorganized the Fiscal Operations Unit to include additional staff to review, revise and implement reporting processes that will ensure the timely and accurate financial reporting as required by the Office of the Comptroller. This reorganization includes the implementation of monthly processes to review and reconcile accounts payable reporting to ensure accurate financial reporting.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

FINDINGS (STATE COMPLIANCE)

12-6 **FINDING:** (Avoidable use of emergency purchases)

The Illinois Department of Transportation (Department) filed emergency purchase affidavits for contracts and purchases which should not have been an emergency.

During our testing of emergency purchases, we identified three affidavits totaling \$102,600 during fiscal years 2012 and 2011 for purchases, according to the guidelines set forth in the Illinois Procurement Code (30 ILCS 500/20-30), that only met the definition of an emergency due to the Department's inability to procure contracts in a timely manner, thus creating the emergency situation. The purchases made by the Department under those three emergency affidavits included refuse collection, scale maintenance, and weather service.

The Illinois Procurement Code (Code) (30 ILCS 500/20-30) states that a purchasing agency may make emergency procurements without competitive sealed bidding or prior notice when there exists a threat to public health or safety, or when immediate expenditure is necessary for repairs to State property in order to protect from further loss of or damage to State property, to prevent serious disruption in State services, including the collection of substantial State revenues, or to ensure the integrity of State records. The Code also states that the emergency procurements are to be made with as much competition as possible.

The Department's inability to procure contracts in a timely manner for these contracts created the emergency situations. Proper planning and foresight would have allowed for these services to be competitively bid on a timely, non-emergency basis.

The Department stated that poor communication and internal planning between the contract end-users and the Bureau of Business Services resulted in the avoidable emergency situations.

The competitive bidding process is essential to maintaining the integrity of the State's procurement policies. This process serves as a key control to ensure that the State receives the most qualified vendors to provide goods and services at competitive prices. Bypassing this process through emergency procurements jeopardizes the objectivity of the Department's procurement function while also increasing the risks of higher costs to the State for the products or services procured. (Finding Code No. 12-6)

RECOMMENDATION:

We recommend the Department follow the Illinois Procurement Code and use its emergency provisions only in true emergencies.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

In October 2012, the Department implemented a process requesting end-users to provide the information necessary to ensure the procurement process can be completed in a timely manner.

12-7 FINDING: (Inadequate process to monitor interagency agreements)

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

We noted the following:

- Four of 23 (17%) interagency agreements tested were not signed by all parties prior to the effective date. The agreements were signed between 1 and 116 days late.
- For 2 of 3 (67%) agreements tested entered into by the Office of the Governor (Office) and the Department and other agencies, for the sharing of employee services ("liaisons"), no performance evaluations were available for review. Both agreements required the Department to maintain all documentation related to leave administration, payroll and other personnel activities.
- For 1 of 3 (33%) agreements tested entered into by the Office of the Governor (Office) and the Department and other agencies, for the sharing of employee services ("liaisons"), the Department failed to enforce the terms of the agreement. According to the agreement, the liaison was to dedicate a substantial portion of working time between the Department and the Department of Agriculture (DOA) from July 1, 2011 through June 30, 2012. Additionally, the liaison's salary was to be split between the Department and DOA. According to the Department, the liaison did not begin employment with the Department until February 1, 2013.
- The Department paid approximately \$657 in monthly service charges for a personally assigned cellular device 158 days after an employee separated from the Department and transferred to the Governor's Office without an interagency agreement.
- The Department did not comply with certain requirements of an interagency agreement with the Illinois Commerce Commission (ICC) when disbursing payments for a Grade Crossing Protection Fund (GCPF) project. For 8 of 25 (32%) invoices selected, the Department was not able to provide supporting documentation for expenditures totaling \$261,514. The Department was also not able to demonstrate approval of 2 of the remaining 17 (12%) invoices that were provided. Additionally, we noted the Department did not conduct audits of the GCPF projects as required by the agreement. The interagency agreement assigns the Department responsibility to ensure the rail carrier provide sufficient documentation for all reimbursements and provided for minimum documentation requirements. The agreement further requires the Department to conduct audits of all GCPF projects.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that agencies establish internal fiscal and administrative controls to provide assurance that resources, obligations and costs are in compliance with applicable laws, rules, and agreements. Good internal controls require the approval of agreements prior to the effective date. In

addition, good internal controls require the terms of agreements to be followed by all parties.

In response to this finding in the prior audit, the Department stated it would work with the interagency agreement manager in the Governor's Office to ensure that all interagency agreements were properly executed before the employee begins work and that all terms of the agreement are followed. For the current findings, the Department was unable to process interagency agreements prior to the execution date due to delays caused by unforeseen changes in the terms of the agreement. Additionally, due to involvement of other agencies and lack of total control by the Department, issues such as those noted do occur.

The Department provided cellular service for a former employee in order to assist with the employee's transition to the Office of the Governor. Due to the temporary nature of the employee's transition period, an interagency agreement was not prepared.

The Department also stated, in response to the finding related to the GCPF projects in the prior audit, it will continue to work to identify ways to improve the process for assuring that all railroad payments are adequately supported, and that the payments are made in compliance with the ICC Order and interagency agreement. Additionally, the Department stated that it had secured personnel which would allow auditing of railroad force account projects to resume. For the current findings, the Department was unable to provide documentation for all of the GCPF projects due to a backlog in the filing of invoices due to limited staff dedicated to this function. Additionally, the Department was unable to perform audits of GCPF projects due to limited staffing resources available to meet this requirement.

The Department enters into multiple agreements with other State agencies and units of government. The purpose of these agreements is to assist the Department in fulfilling its mandated mission. In order to assess whether the agreement sufficiently documents the responsibilities of the appropriate parties, the agreement needs to be approved prior to the effective date. In addition, the Department should monitor and track the agreements to ensure all parties' responsibilities are satisfied and in accordance with the terms of the agreement. In addition, the Department should not pay expenses of other agencies without a formal agreement. (Finding Code No. 12-7, 10-6, 10-14, 09-7, 09-9, 08-20, 07-13)

RECOMMENDATION:

We recommend the Department ensure interagency agreements are approved prior to the effective date of the agreement. We also recommend the Department ensure terms of the agreements are followed. Further, we recommend the Department have an approved interagency agreement in place prior to any expenses being paid on behalf of another agency.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department agrees with the best practices indicated in this finding that all agreements entered into by the Department be fully executed before any services are exchanged, any payments made, or any staff assigned to work with another agency on behalf of the Department. However, the agreements in question fall under the authority of the Illinois Intergovernmental Cooperation Act (IGCA) and should not be treated as third-party contracts governed by the Illinois Procurement Code (Code), as such agreements are specifically exempt from the Code (see Section 1-10(b)(1); 30 ILCS 500/1-10(b)(1)). The IGCA is silent on the issue of having an agreement executed before the work is scheduled to begin. Also, when filing Interagency Agreements (IAAs) or Intergovernmental Agreements (IGAs) with the Office of the Comptroller, the Department is not required to file Late Execution Waivers (for timely execution), as is required with third-party contracts governed by the Code.

Notwithstanding, the Department, as best practices, will continue to endeavor to have fully executed agreements in place before costs are incurred, services performed, or staff assigned to work at another agency on behalf of the Department.

For the GCPF projects, the vacant position has been filled and the Department is in the process of properly filing and maintaining the invoices and supporting documentation. In addition, a procedure to process and approve invoices for payment has been implemented. The Department will also begin conducting audits of the GCPF projects.

12-8 FINDING: (Weaknesses in contract administration)

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

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

- Four of 25 contracts (16%) and 3 of 7 real property leases (43%) tested, totaling \$15,822,600 and \$206,125 respectively, did not include all the certifications, disclosures, and clauses required by Section 15 of the Statewide Accounting Management System (SAMS) manual and various sections of the Illinois Compiled Statutes, including the Access to and Right to Audit Records (30 ILCS 500/20-65(b)), Subcontractor Disclosure (30 ILCS 500/20-120(a)), Domestic Products Certification (30 ILCS 517/15), and the Prevailing Wage Act (820 ILCS 130) certifications.

Section 15 of the SAMS manual provides specific instructions on the certifications, disclosures, and clauses required of each type of contract processed by State agencies. Article 20 of the Illinois Procurement Code (30 ILCS 500) addresses contract formation, including the right for the State to audit the books of the contractor (Section 20-65(b)) and subcontractor disclosure (Section 20-120). Both clauses are requirements for State contracts.

The Procurement of Domestic Products Act (30 ILCS 517/15) requires that each contract awarded by a purchasing agency through the use of preference shall contain the contractor's certification that procured products provided pursuant to the contract or a subcontract shall be manufactured in the United States.

According to the Prevailing Wage Act (820 ILCS 130/4) the public body or other entity awarding a contract shall cause to be inserted in the project specifications and the contract a stipulation to the effect that not less than the prevailing rate of wages shall be paid to all laborers, workers, and mechanics performing work under the contract.

- The Department did not comply with contract monitoring requirements in 1 of 25 contracts (4%) tested totaling \$10,000,000. The Department did not perform an interim performance evaluation as required by Departmental Order 6-2.

Departmental Order 6-2 requires interim evaluations to be submitted by the originating district/bureau and then forwarded to the Bureau of Design and Environment when completed.

Department management stated it is required to use the contract templates issued by outside agencies and those templates are represented to include all required certifications, standard terms and conditions, disclosures and clauses. Management stated that during the time the contracts reviewed were developed, the Illinois Procurement Code was being revised significantly and the potential existed that some certifications were left out of the

templates provided to the Department for its use. Regarding the lease agreements delegated to the Department, management stated they overlooked the inclusion of the certifications, clauses or disclosures noted when developing the agreements. Regarding the interim evaluations, management stated it was following the Bureau of Design and Environment's manual which stated interim evaluations may be performed. The language used in the manual was not in agreement with Departmental Order 6-2 which stated the evaluations shall be performed.

Failure to properly administer contractual agreements to ensure compliance with all applicable State laws and procedures could potentially compromise public accountability and oversight and result in noncompliance with State laws, the SAMS manual and Departmental Orders. (Finding Code No. 12-8)

RECOMMENDATION:

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

DEPARTMENT RESPONSE:

The Department agrees with the finding.

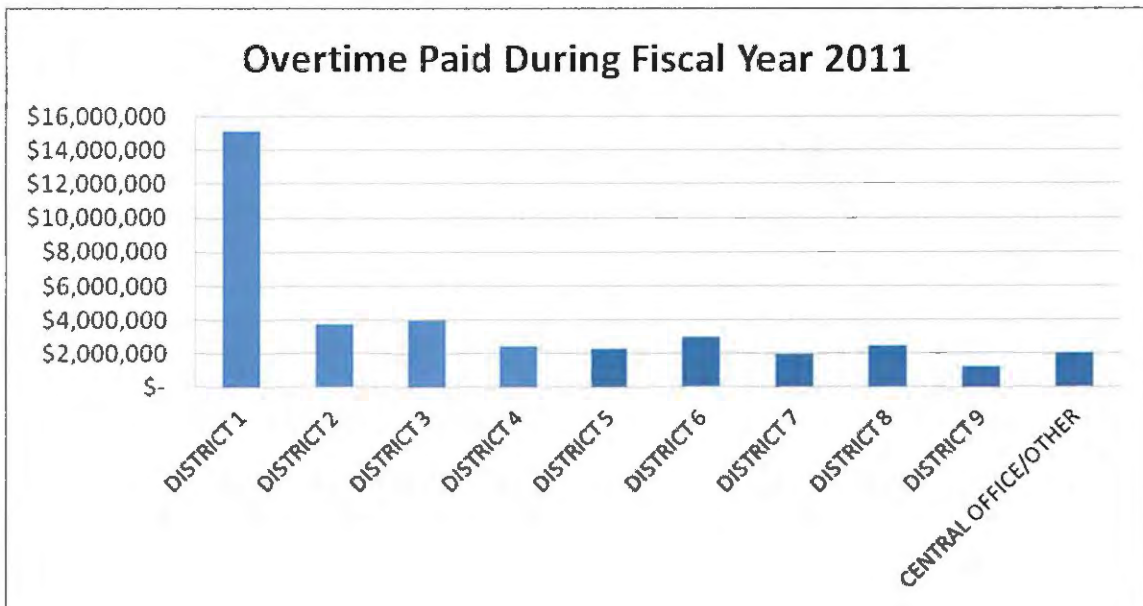
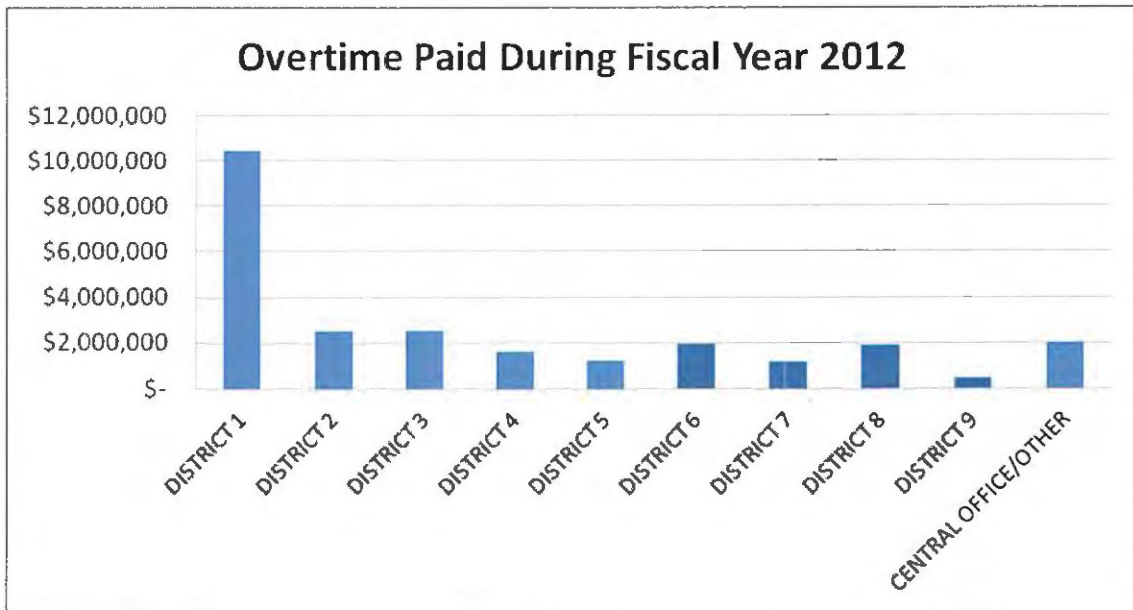
Contract templates used by the Department are prepared by agencies outside of IDOT. The Department will work to ensure the certifications, standard terms and conditions, or disclosures and clauses required are included in the contract templates and that the Department maintains compliance with the SAMS manual regarding real property leases.

The Department will review Departmental Order 6-2 to ensure it is revised as needed to correspond to the latest policy change.

12-9 FINDING: (Inadequate controls over employee overtime)

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

According to Department records, the Department expended \$25,838,570 and \$38,151,425 during fiscal years 2012 and 2011, respectively:



We tested a sample of 15 employees who received between \$19,543 and \$72,590 in overtime pay during fiscal years 2011 and 2012 and reviewed three months of their sign out sheets, overtime cards, when applicable, and the timekeeping system (TKS) balances. We noted the following during our review:

- Two of 15 (13%) employees' tested overtime cards did not agree with TKS. The employees were paid an additional 7 hours of overtime over what was recorded on the overtime card.
- Two of 15 (13%) employees' tested overtime cards contained 19 instances where the employees recorded additional overtime than was actually worked according to employees' start and stop times. The employees received 7.5 additional overtime hours.
- One of 15 (7%) employees tested accrued significant overtime hours in short periods of time. In three separate instances, the employee worked 24 hours consecutively.

We also tested 25 general overtime cards and noted the following weaknesses:

- Three of 25 (12%) overtime cards reviewed did not have an employee signature.
- Two of 25 (8%) overtime cards reviewed did not have overtime hours recorded properly. The overtime hours were recorded at time and one half when it should have been recorded as straight overtime.
- One of 25 (4%) overtime cards reviewed had more overtime hours claimed than was actually worked according to the employee's start and stop times. The employee claimed 1 additional hour of overtime.

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

Department management stated there was a lack of employees to fill the job classification of Bridge Tender. Instances existed when a bridge would be short staffed and an employee had to work 24 consecutive hours. Additionally, the Department stated the remaining issues were due to oversight or data entry errors.

Failure to implement adequate controls over employee overtime increases the risk that the Department will pay for services not rendered by employees or will pay overtime when it is not necessary. (Finding Code 12-9, 10-7, 09-5, 08-24, 07-18)

RECOMMENDATION:

We recommend the Department implement controls to ensure employee overtime is adequately documented and all amounts paid are proper.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department will send a reminder memo to the timekeepers addressing the importance of accurate data entry. The Department will review the need for potential revisions to the sign-in/sign-out sheets by adding fields to accommodate employees who work outside their normal work hours. This would include fields for work on Saturday/Sunday.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-10 FINDING: (Inadequate controls over travel)

The Illinois Department of Transportation (Department) failed to maintain adequate controls over travel expenditures to ensure compliance with the Governor's Travel Control Board Travel Guide, the Illinois Administrative Code, and the Department's internal travel policies.

We tested 60 general travel and 270 top traveler vouchers for a total of 330 vouchers tested. We noted the following weaknesses:

- Forty-three (13%) vouchers tested totaling \$18,154 listed a headquarters on the travel voucher that was different than the employee's headquarters listed on the applicable Form TA-2 for the time periods tested or as detailed in the employee's personnel file. The State Finance Act (30 ILCS 105/12-3) requires agencies to file Travel Headquarter Reports with the Legislative Audit Commission for all individuals where official headquarters are located other than where their official duties require them to spend the largest part of their working time. The report is to list, for each officer or employee, the place designated as his or her official headquarters and the reason for each designation. Failure to use the proper headquarters could result in improper travel reimbursements.
- Six (2%) vouchers tested totaling \$1,967 contained 8 instances totaling \$84 where the meal or per diem claimed and reimbursed was more than the employee was eligible to receive. The Illinois Administrative Code (Code) (80 Ill. Adm. Code 3000.500 (c)) states that per diem eligibility is based on the Quarter System for computing the allowance. Each quarter is based on 6 hours commencing at midnight, 6:00 a.m., noon, and 6:00 p.m. Further, *A Travel Guide For State of Illinois Employees* Section 2800 Appendix A states the per diem is \$7 per quarter.
- Five (2%) vouchers tested totaling \$2,564 contained 9 instances totaling \$318 where an employee claimed mileage between residence and headquarters. The Code (80 Ill. Adm. Code 2800.235 states, "As a condition of employment, employees expect to incur commuting expenses between their residence and headquarters. These expenses are not reimbursable."
- Eight (2%) vouchers tested totaling \$6,442 contained 33 instances totaling \$2,392 where reimbursement was given for lodging, transportation and parking yet no receipt was attached. The Code (80 Ill. Adm. Code 3000.620) states, "Receipts are required for any transportation, lodging, or miscellaneous expense that individually exceeds \$10.00."
- Seven (2%) vouchers tested totaling \$4,124 contained 12 instances where the hotel rate exceeded the State rate without proper documentation to show the lowest rate available had been requested as required by the Code (80 Ill. Adm. Code 3000.410). Further, the Travel Guide, Appendix A states that five Preferred hotels should be contacted in the City of Chicago or three Preferred hotels should be contacted in all other areas if lodging above the State rate is to be claimed. Preferred hotels are ones that appear in the latest Travel Guide that have agreed to offer State employees rates within the State limit.

- Three (1%) vouchers tested totaling \$1,728 lacked documentation showing prior approval had been granted for out of State travel. Department internal policies state that no payment for out of State travel shall be allowed unless written approval by the Secretary of Transportation is obtained in advance. Requests shall be submitted at least six weeks in advance, if circumstances allow.
- Four (1%) vouchers tested totaling \$564, lacked certification form on file stating the employee was duly insured at the time of travel. The Code (80 Ill. Adm. Code 3000.300) requires employees who drive their private vehicle on State business to file a statement certifying that he/she is duly licensed and has appropriate auto liability insurance in effect.
- Two (1%) vouchers tested totaling \$107 were not submitted to the employee's supervisor in a timely manner. The vouchers were submitted 15 to 59 days late. Internal policies requires travel vouchers to be submitted to the employee's supervisor within 60 days of the completion of the trip or within 60 days of the last day of travel for the first trip if multiple trips are present on the voucher.
- Seventy-four (22%) vouchers tested totaling \$17,755 lacked documentation of required advance approval for in-State travel requests. An internal memorandum dated 3/1/2010 (internal memorandum) sent to all Department employees requires a travel preapproval form to be attached to all vouchers.
- Twenty-one (6%) vouchers tested totaling \$11,812 had blanket preapproval forms attached that were not valid for the current year. The internal memorandum requires blanket preapproval forms to be completed on an annual basis.
- Six (2%) vouchers tested totaling \$2,197 had preapproval forms attached that did not contain the necessary authorizing signatures. The internal memorandum requires the preapproval form to be signed by both the traveler's section and bureau head.
- Two (1%) vouchers tested totaling \$633 contained 8 instances where the State plane was used but the costs were not itemized on the voucher as a direct billed item. The Code (80 Ill. Adm. Code 2800.260) requires items billed directly to the Department to be itemized on the travel voucher.

Department management indicated a misunderstanding existed with the employees regarding documentation requirements and the requirements for travel preapproval. Further, the Department experienced errors due to lack of oversight.

Travel requests are necessary to allow for review of travel before expenses are incurred on behalf of the State. Noncompliance with the Travel Guide and internal policies could result in improper expenditures of State Funds. (Finding Code No. 12-10)

RECOMMENDATION:

We recommend the Department implement adequate procedures to ensure compliance with the Travel Guide and the Department's internal policies. Further, we recommend the

Department seek reimbursement from the employees who were overpaid or reimbursed for undocumented travel costs.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department will strive to improve communication between the processing/approval offices and the travelers. An email addressing each finding will be sent to the various bureaus/districts administrative areas. Meetings have been or will be held to review our current procedures and make recommendations to improve upon them in order to comply with the Travel Guide as well as the Department's internal policies.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-11 FINDING: (Inadequate controls over State property)

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

We physically examined 102 equipment items during our testing and noted the following:

- Four of 102 (4%) items tested, totaling \$105,607, were deemed to be obsolete. One item totaling \$104,665 was a drill rig that is no longer used by the Department.
- Seven of 102 (7%) items tested, totaling \$2,492, were included on the Department's property control records but could not be physically located.
- One item (a laser scanner) totaling \$111,320, was included on the Department's property control records but was located at and used exclusively by the University of Illinois.
- One item totaling \$685 was listed as a chair on the Department's property control records but was actually a refrigerator.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.600-602) requires that State-owned equipment that is no longer needed be designated as transferrable and shall be reported to the Property Control Division of CMS. The State Property Control Act (Act) (30 ILCS 605/4) requires the Department to be accountable for the supervision, control and inventory of all property under its jurisdiction and control. In addition, the Act (30 ILCS 605/6.02) requires each responsible officer to maintain a permanent record of all items of property under his or her jurisdiction and control.

Department management stated, as they did during the prior engagement, the issues noted were mainly due to unresolved staffing issues. In addition, due to the multiple districts and entities within the Department, properly accounting for all equipment remains a challenge.

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

RECOMMENDATION:

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

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department has recently implemented several re-engineered processes (effective 03/15/2013) specifically designed to ensure proper accountability of all newly acquired equipment and to improve and strengthen property control measures over all Department owned assets.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-12 FINDING: (Inadequate controls over the administration of State vehicles)

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

We noted the following:

- Thirty-seven of 60 (62%) vehicles tested did not have routine oil changes performed on a timely basis. We noted passenger vehicles were driven from 4 to 14,410 miles after an oil change was required and trucks were driven from 5 to 474 hours after an oil change was required. We based the criteria for an oil change on schedules provided by DCMS as well as Department internal vehicle policies. The Illinois Administrative Code (44 Ill. Adm. Code 5040.410) states, “Agencies shall have vehicles inspected by DCMS at least once per year and shall maintain vehicles in accordance with the schedules provided by DCMS or with other schedules acceptable to DCMS that provide for proper care and maintenance of special use vehicles.” Failure to adequately maintain vehicles can cost the State significant amounts in future years through additional repair bills and shortened useful lives for vehicles.
- Twenty-five of 60 (42%) vehicles tested did not have a proper signature on all of the charge tickets. The Department’s Vehicle Repair and Service Manual Part II (E) requires an operator’s signature on all charge tickets. This would ensure all charges are properly approved.
- During testing of 40 reported accidents involving State-owned vehicles, we noted 16 (40%) had not been reported to DCMS on a timely basis. The 16 required accident reports (Form SR-1) were submitted from 1 to 301 days late. We also noted 8 of 40 (20%) of the Form SR-1s tested had a signature dated more than 3 days after the accident, and 1 of 40 (3%) reported accidents tested did not have a Form SR-1 attached. Without a dated signature we could not verify that the accident reports were completed within three days as required. The Illinois Administrative Code (44 Ill. Adm. Code 5040.520) states, “...Form SR-1 is to be completed as soon as possible and submitted to the office of the current insurance carrier. In no case is this report to be completed later than three (3) days following an accident.” The CMS policy manual states, “All accidents must be reported to the Division of Risk Management within 7 days to ensure coverage under the state auto liability plan.”
- During testing of 40 employees assigned a State vehicle, we noted 3 (8%) instances where commuting trips were not reported as a fringe benefit to the employee on the payroll voucher. IRS Employer’s Tax Guide to Fringe Benefits (Publication 15-B) states that any commute that an individual makes with an assigned vehicle is considered a fringe benefit and is to be valued at \$1.50 per one-

way commute, or \$3 per day. Fringe benefits are to be included in the employee's payroll.

- Ten of 65 (15%) employees tested that were assigned a State-owned vehicle failed to submit the annual liability and licensure certification and 22 of 65 (34%) employees tested did not submit it in a timely manner, ranging from 2 to 297 days late. The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires employees assigned a specific State-owned vehicle on an ongoing basis to provide annual certification to the Chief Executive Officer affirming the employee is duly licensed to drive the assigned vehicle and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business. The certification shall be provided during the period July 1 through July 31 of each calendar year or within 30 days of any new assignment of a vehicle, whichever is later.
- Personally assigned vehicles were not accurately detailed on the annual report submitted to DCMS. We noted the report contained 1 of 25 (4%) instances where the incorrect vehicle was listed as assigned to an employee for fiscal years 2011 and 2012. The Illinois Administrative Code (44 Ill. Adm. Code 5040.340) states, "Agencies will be required to report to DCMS annually and when changes occur the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, employee's headquarters and residence."

Department management stated they recently changed the definition of "commuting" to align with the Internal Revenue Service's policy. This caused some confusion with employees who were assigned a vehicle, and as a result commuting trips may not have been recorded. In addition, the Department sends out reminders regarding the insurance certifications, but timely submission continues to be a problem. Further, the Department believes the oil changes were performed, however this information has not been updated in the computer system due to oversight.

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

RECOMMENDATION:

We recommend the Department implement controls to ensure the proper maintenance of State vehicles, ensure all charge tickets are properly approved, ensure accidents are reported to DCMS in a timely manner, ensure the accurate reporting of the value of the "personal use" of State vehicles, ensure all employees assigned a State-owned vehicle are duly licensed and insured, and ensure personally assigned vehicles are properly reported to DCMS.

DEPARTMENT REPOSE:

The Department agrees with the finding.

The Department has scheduled a teleconference with its Vehicle Coordinators to address problems related to vehicle maintenance, approval of charge tickets, accident reporting and all assigned vehicle related issues. The Department will also work to clarify the definition of “commuting” and ensure it is relayed to the employees.

The Department will continue to take the necessary steps to ensure that employees completely fill out the SR-1 form within 3 days and submit the form to the Department of Risk Management within 7 days. A specific plan of monitoring, review and instructions for the claims reporting process has been developed.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-13 FINDING: (Failure to comply with the Identity Protection Act)

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

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

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

During our testing, we noted that the Department had not issued an identity-protection policy.

Department officials stated they had developed policies regarding confidential information. However, the Department was unaware of the requirements of the Identity Protection Act and, as a result, all of the requirements of the Act had not been addressed.

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

RECOMMENDATION:

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

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department has developed a draft policy and anticipates implementation by August 1. All other issues in finding will be addressed by implementation of this policy. In

addition, the Department has formed a “security breach” working group that is in the process of developing training and breach protocol and anticipates implementation by September 1.

12-14 FINDING: (Weaknesses over recording and reporting accounts receivable)

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

The Department improperly included 4 of 25 (16%) receivables tested totaling \$17,159 on the accounts receivable listing as of June 30, 2012. During testing, we noted the following:

- Two (8%) accounts were certified as uncollectible by the Attorney General in July 2011 and March 2012.
- One (4%) account was voided by the Department in December 2010.
- One (4%) account received a payment in full in March 2012.

During an overall review of accounts receivable, we noted the following:

- For 45 receivables totaling \$108,566, collection attempts were not being made and the Department did not document that receivables were timely reviewed to determine if they should be referred to the Attorney General to be certified as uncollectible and removed from the accounts receivable system. The Uncollected State Claims Act (30 ILCS 205/2) states that after an agency has undertaken all reasonable and appropriate procedures to effectuate collection, the agency shall request the Attorney General to certify the claim or account receivable if \$1,000 or more to be uncollectible. When the Attorney General has determined the accounts receivable uncollectible, the Agency should write-off the uncollectible receivable.
- One receivable totaling \$2,001, which was written off in June 2007, and one receivable totaling \$1,055, which was paid in February 2011, were still recorded as accounts receivables.
- Four receivables totaling \$4,573 that had not had any file activity since 1996, 1998, 1999, and 2000 were still present on the accounts receivable listing.

The Department also had weaknesses in reporting accounts receivables to the Comptroller's Office.

- When testing the 4th quarter accounts receivable reports (Form C-98 Aging of Total Gross Receivables) for the Road Fund for both fiscal years 2011 and 2012, we noted the Department failed to estimate and report an uncollectible of approximately \$4 million which was over 180 days past due. The Comptroller's Statewide Accounting Management System (SAMS) Manual Section 26.30.10 requires the Department to file quarterly accounts receivable reports with the Comptroller's Office. These reports include agency reports to the Comptroller summarizing receivables that it recognizes in order to establish guidelines for estimating the amount of debt that will be uncollectible.

- We also noted the Department inaccurately reported the time frames funds were received for the Road Fund (011) and the Air Transportation Revolving Fund (309) on the June 30, 2012 Form C-97 Accounts Receivable Activity submitted to the Comptroller. Collections after 180 days totaling \$1.3 million for Fund 011 and \$3 thousand for Fund 309 were reported in the within 180 days category. SAMS Manual Section 26.30.20 requires collections to be reported between “within 180 days” and “after 180 days”.

Good business practices require evaluating all accounts receivables for old balances and writing off accounts when deemed uncollectible or when payment is received.

Department management stated the errors were due to lack of training and communication between the business areas involved.

Failure to follow-up on accounts receivable in a timely manner may result in the delay or loss of revenue to the State. Failure to accurately record accounts receivables and uncollectible accounts and accurately report to the Comptroller’s Office leads to incorrect financial records and noncompliance with SAMS. (Finding Code No. 12-14)

RECOMMENDATION:

We recommend the Department establish procedures to accurately record accounts receivable and uncollectible accounts in its accounting records and accurately report accounts receivable and uncollectible accounts to the Comptroller’s Office.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department is in the process of developing a uniform revenue and receivables software program. In addition, the Department has hired additional staff which will help coordinate communication between many different areas recording receivables in several different computer systems.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-15 FINDING: (Inadequate controls to prevent inappropriate payments to vendors)

The Illinois Department of Transportation (Department) did not have adequate controls to prevent inappropriate payments to vendors. During testing, we noted 12 instances where the Department issued \$85,226 in duplicate payments to vendors during the audit period.

We obtained a report of potential duplicate vouchers using auditing software and noted 9 of 25 (36%) payments tested totaling \$12,157 were issued twice by the Department. We also noted 3 of 25 (12%) refunds totaling \$73,069 were the result of duplicate or erroneous payments.

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

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. In addition, good internal controls require someone other than the individual entering a voucher to verify the propriety of the employee's overrides of the duplicate payment warning.

Department management stated during the prior and current engagements that the errors were mainly due to the accounting system's inability to cross check duplicate payments by two separate accounting entities.

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

RECOMMENDATION:

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

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department is reviewing current controls and potential new controls within FOA to address the duplicate payment issue. An email will also be sent to all FOA users reminding them of the importance of reviewing the warning given for duplicate payments prior to approving until a new process/control can be identified.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-16 FINDING: (Inadequate controls over accounts receivable)

The Illinois Department of Transportation (Department) did not have adequate controls over the administration of its accounts receivables.

The Department did not make adequate collection attempts on 9 of 25 (36%) “other” or miscellaneous accounts receivables. During testing, we noted the following:

- The Department failed to send demand notices for 6 of 25 (24%) miscellaneous accounts receivables tested totaling \$76,017 and failed to timely send demand notices for 3 of 25 (12%) miscellaneous accounts receivables tested totaling \$2,455. The demand notices were sent from 3 to 1,519 days late. The Department’s Revenue Accounting Procedures Manual requires 3 demand letters to be sent at 30 day increments for delinquent outstanding receivables.
- The Department did not refer 5 of 25 (20%) accounts receivables tested totaling \$64,625 to the Comptroller’s Offset System as required. The receivables were 87 to 1,891 days late as of June 30, 2012.
- Seven of 25 (28%) accounts receivables tested totaling \$65,192 were not referred to the Department’s Bureau of Claims as required. One account was 344 days late before it was referred to the Department’s Bureau of Claims. Six accounts were 191 to 1,995 days late and had not been referred as of June 30, 2012.
- Seven of 9 (78%) Department districts did not have an adequate method of tracking and monitoring complaints related to billings. The Department collects various fees including overweight fees, sign permits, diesel emissions, and certificates of safety.
- The Department failed to provide documentation for 2 of 25 (8%) accounts receivables tested. As a result, we were unable to determine if collection attempts were adequate.

The Comptroller’s Statewide Accounting Management System (SAMS) Manual (Procedure 26.40.10) requires each agency to individually pursue all reasonable and appropriate procedures available to the agency to effectuate collection of past-due accounts. SAMS Procedure (26.40.20) further requires agencies to place all debts over \$1,000 and more than 90 days past-due in the Comptroller’s Offset System. In addition, good business practices require procedures for the tracking and monitoring of complaints as they relate to billings.

Department management stated the errors were due to staff turnover, lack of training, and lack of communication between the business and claims unit.

Failure to attempt or document attempts to collect accounts receivable could result in lost revenues to the State. Failure to timely refer receivables to the Bureau of Claims and to the Comptroller’s Offset System increases the likelihood that past due amounts owed to the Department will not be collected or the collection will be further delayed. Failure to

track or monitor complaints related to billings could result in irregularities in the Department's billings and fee assessments not being detected. (Finding Code No. 12-16 10-19, 09-16, 08-16)

RECOMMENDATION:

We recommend the Department pursue all reasonable and appropriate procedures to collect on outstanding debts as required by the Department's Revenue Accounting Procedures Manual and SAMS. We also recommend the Department ensure all debts over \$1,000 and more than 90 days past due are referred to the Comptroller's Offset System. In addition, we recommend the Department establish and implement procedures for the tracking and monitoring of complaints related to billings in all districts.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department is in the process of developing a uniform revenue and receivables software program. In addition, the Department has hired additional staff which will help coordinate communication between many different areas recording receivables in several different computer systems.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-17 FINDING: (Inadequate support and untimely deposit of receipt transactions)

The Illinois Department of Transportation (Department) did not timely deposit, maintain adequate documentation of deposits, or properly approve receipts.

We noted the following weaknesses:

- Three of 25 (12%) receipts tested totaling \$186,700 were deposited from 3 to 8 days late.
- We could not determine if 2 of 25 (8%) receipts tested totaling \$1,122,428 were properly approved as the remittance statement was not provided. Additionally, we could not determine if 9 of 25 (36%) receipts tested totaling \$1,057,223 were properly approved as the remittance statement was not signed by the authorizing employee.
- The Department failed to provide adequate documentation for 20 of 25 (80%) receipts tested to adequately support the amount that was received and what type of receipt was provided.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) generally requires each State agency to deposit into the State Treasury individual receipts exceeding \$10,000 in the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts valued between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the next first or fifteenth day of the month after receipt. The Department has been granted a deposit extension for 11 receipt account codes for 5 or 10 days for the two years ended October 25, 2012.

The Act also requires each State agency to keep a detailed, itemized account of money received, including the date of receipt. Further, the State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management, which shall include effective controls over maintenance of records. In addition, good internal controls would require that agencies maintain effective accounting controls over revenues to ensure transactions are properly documented and approved.

Department management stated due to the current organization structure, the documents are stored at various locations throughout the State making timely retrieval difficult.

Untimely deposit of funds collected reduces the amount available to pay current costs. Failure to maintain proper documentation of the date received and approvals could result in delays in depositing funds and deposit errors. (Finding Code No. 12-17, 10-17, 09-15, 08-15, 07-17)

RECOMMENDATION:

We recommend the Department comply with the Act by making timely deposits into the State Treasury and documenting the receipt date and other details of the receipt. Further, we recommend the Department ensure receipt transactions are properly approved and have adequate documentation to substantiate the amounts received.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department is in the process of developing a uniform revenue and receivables software program which will streamline and maintain record keeping. In addition, the Department has implemented a centralized check scanning system where all checks are scanned and archived.

In addition, the Department has completed the identification of potential changes in organizational structure, reporting relationships and technology solutions intended to ensure the development of statewide policies and procedures. The Department feels that policy administration changes are necessary to improve upon and/or reduce the probability of future compliance issues. The Department is currently planning the implementation of these administrative changes.

12-18 FINDING: (Failure to file annual report in compliance with the Highway Code)

The Illinois Department of Transportation (Department) did not file an annual report with the Governor and the General Assembly regarding the progress and related costs of the installation of fiber-optic network conduit in compliance with the Highway Code (Code) (605 ILCS 5/9-131).

The Code required the Department to collaborate with the Department of Central Management Services (DCMS) to install fiber-optic network conduit where it does not already exist in every new State funded construction project that opens, bores or trenches alongside a State-owned infrastructure, including, but not limited to, roadways and bridges. DCMS and the Department are further required to take reasonable steps to ensure market-based, non-discriminatory pricing. Public bidding notices for such projects are required to describe the need for fiber-optic conduit or cable. In addition, the Department was required to report annually to the Governor and the General Assembly on the progress and any associated costs incurred by this Section.

We noted the Department collaborated with DCMS and is publically letting bids for the construction of the fiber-optic network conduits. We also noted the Department did submit a report on June 9, 2011 to members of the General Assembly (but not the Governor) detailing the progress and associated costs incurred by this Section. However, the Department has not filed an annual report since this time as of October 2012.

The Department stated the annual reported was not submitted due to oversight.

The failure to prepare and submit the annual report is noncompliance with a statutory mandate and lessens governmental oversight. (Finding Code No. 12-18, 10-22)

RECOMMENDATION:

We recommend the Department report annually to the Governor and General Assembly the progress and any associated costs incurred by implementing the Code's section.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department inadvertently did not submit the required report prior to December 31, 2012. The report was submitted to the General Assembly on April 19, 2013. The Department is implementing a Reporting SharePoint site that will remind and track all required reporting.

12-19 FINDING: (Failure to comply with provisions of the Vehicle Code)

The Illinois Department of Transportation (Department) failed to comply with certain provisions under the Vehicle Code.

During testing, we noted the following:

- The Department failed to submit the required annual report detailing school bus accidents to the National Highway Safety Advisory Committee. The Vehicle Code (625 ILCS 5/11-414) requires the Department to submit a report of school bus accidents and accidents resulting in personal injury to or the death of any person within 50 feet of a school bus while awaiting or preparing to board the bus or immediately after exiting the bus to the National Highway Safety Advisory Committee annually or as requested by the Committee.

Department personnel stated the National Highway Safety Advisory Committee has not existed for several years. Therefore no reports have been sent to or requested by the Committee.

- The Department failed to publish and submit a report to the Governor and General Assembly detailing the damage done to public highways due to increased lengths, widths and weight loads. The Vehicle Code (625 ILCS 5/15-115) states that by July 1, 1985, and every 3 years thereafter, the Department of Transportation shall publish and deliver to the Governor and the General Assembly a report which assesses the damage done to public highways in the State of Illinois by virtue of the increased lengths, widths and weight loads allowed under the amendatory Act of 1983.

Department personnel stated the report regarding damage done to roadways due to increased truck size was inadvertently omitted. They stated most of the existing roads have since been reconstructed or replaced with designs that can handle additional weight, width and length of trucks. Thus, continued reporting provides minimal value.

- The Global Positioning System Technology and the Designated Truck Route System Task Force (Task Force) failed to have their meeting, submit their final report to the Governor and General Assembly, and conclude as a task force within a timely manner. The initial meeting was held 21 days late, the final report was submitted 32 days late, and the task force concluded 2 days late. The Vehicle Code (625 ILCS 5/15-117) states that the Secretary of the Illinois Department of Transportation or his or her designee shall serve on the Task Force. The Task Force shall meet within 60 days of the effective date of the Act, September 28, 2010. The Task Force shall submit a report of its findings and recommendations to the Governor and General Assembly by January 1, 2011. The activities of the Task Force shall conclude no later than January 31, 2011.

Department personnel stated delays were caused by scheduling conflicts.

Failure to submit required reports and hold meetings in a timely manner is in noncompliance with the Vehicle Code. (Finding Code No. 12-19, 10-23, 09-20)

RECOMMENDATION:

We recommend the Department submit the required reports or seek legislation to modify or update the Vehicle Code.

DEPARTMENT RESPONSE:

The Department agrees with the finding.

The Department requested language changes to the Vehicle Code regarding the reporting of school bus accidents to the National Highway Safety Advisory Committee for approval to attempt to enact in Spring 2013. The Department was instructed to simply submit the report as required and not worry about changing the law. The Department will provide the report as outlined in state law, which will provide a record of submission, however the council is defunct and the report itself is no longer a requirement at the federal level.

The Department has requested that the legislation requiring the truck size and weight report be evaluated by the General Assembly to delete this reporting requirement.

As for the GPS task force, the activities and responsibilities of this task force concluded on January 31, 2011. The Department had one designee on the task force; however IDOT was not the lead agency. In the future, the Department will make a better effort to ensure compliance with the requirements of state statutes.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

PRIOR FINDINGS NOT REPEATED

A. Prior Finding (Failure to report fiscal year 2009 due to/due from balances)

During fiscal year 2009, the Department failed to report significant due to/due from balances, resulting in a prior period adjustment affecting the fiscal year 2010 financial statements.

The Department accepted the recommendation that procedures were needed to identify and record receivables/payables between the Department and the Illinois Toll Highway Authority at June 30 each year. As of June 30, 2011, the Department had established procedures to work with the Illinois Toll Highway Authority in determining appropriate due to/due from balances. Due to/due from balances appeared properly recorded at June 30, 2011. (Finding Code No. 10-5)

B. Prior Finding (Inadequate controls over employee attendance)

During the prior period, the Department did not exercise adequate controls over employee attendance to ensure employees' work hours and benefit time were properly recorded and documented.

During the current period, our sample testing indicated significant progress had been made in addressing the issues noted in the finding; however, the Department still had not sufficiently developed and implemented adequate controls over employees' timesheets. This finding has been moved to the Letter of Immaterial Findings. (Finding Code No.10-8, 09-4, 08-23, 07-7)

C. Prior Finding (Inadequate controls over voucher processing)

During the prior period, the Department did not exercise adequate controls over voucher processing to ensure vouchers were approved timely and signed and dated by an appropriate representative and receiving officer. In addition, the Department did not implement controls to ensure the receipt date of the proper bill was recorded.

During the current period, our sample testing indicated the Department had implemented procedures and controls to ensure vouchers were processed timely and with proper approvals. (Finding Code No. 10-10, 10-9, 09-11, 08-17, 07-10, 06-1, 05-9, 04-2, 03-8)

D. Prior Finding (Failure to file economic interest statements)

During the prior period, the Department did not have adequate controls to ensure economic interest statements were filed timely by employees. In some instances, employees filed a statement of economic interest several weeks after the due date; and in others, employees failed to file a statement of economic interest altogether.

During the current period, our sample testing indicated the Department had adequate controls to ensure the statements of economic interest are filed timely. (Finding Code No. 10-15)

E. Prior Finding (Inadequate controls over monthly reconciliations)

During the prior period, the Department did not perform required reconciliations. The Department did not complete monthly reconciliations of its fiscal year 2010 agency records to the Comptroller's Monthly Appropriation Status Report (SB01). Also, monthly reconciliations to the SB01 were not performed timely or were not properly reconciled. Monthly reconciliations to the Comptroller's Monthly Revenue Status Report (SB04) were not dated or were not performed timely.

During the current period, our sample testing indicated the Department had adequate controls to ensure reconciliations were performed properly and timely. (Finding Code No. 10-16)

F. Prior Finding (Inadequate support for fees reported on the Agency Fee Imposition Report)

During the prior period, the Department did not maintain supporting documentation for the fees reported on its Agency Fee Imposition Report.

During the current period, our sample testing indicated the Department had adequate controls to ensure the fees were properly reported on its Agency Fee Imposition Report. (Finding Code No. 10-18)

G. Prior Finding (Lack of adequate disaster contingency planning or testing to ensure recovery of applications and data)

During the prior period, the Department did not incorporate planning efforts for the recovery of its application and data. Additionally, recovery testing of the applications had not been performed during the audit period.

During the current period, auditors noted significant progress had been made in addressing the issues noted in the finding; however, the Department still had not sufficiently developed and implemented recovery strategies for its applications and data. This finding has been moved to the Letter of Immaterial Findings. (Finding Code No. 10-20, 09-18, 08-22, 07-20, 06-10)

H. Prior Finding (Noncompliance with the State Construction Minority and Female Building Trades Act)

During the prior period, the Department's Secretary or designee did not serve on the Construction Employment Initiative Advisory Board (Board).

During the current period, the Secretary of the Department started serving on the Board. (Finding Code No. 10-21)

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
STATUS OF MANAGEMENT AUDITS
For the Two Years Ended June 30, 2012

As part of the Compliance Examination of the Illinois Department of Transportation (Department) for the two years ended June 30, 2012, we followed up on the status of several management audits. These include the:

- Management audit of the Department's Aeronautics Operations (Released January 2007);
- Management audit of the State's Business Enterprise Program and the Department's certification of businesses as Disadvantaged Business Enterprise (DBE) program through the Illinois Unified Certification Program (ILUCP) (Released June 2006); and
- Management and Program audit of the Department's Traffic Safety Programs (Released March 2006).

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
STATUS OF MANAGEMENT AUDITS
For the Two Years Ended June 30, 2012

STATUS OF PAST MANAGEMENT AUDIT RECOMMENDATIONS					
FY 2011 and 2012 Compliance Examination					
Audit	#	Recommendation Description	Status		
			Implemented	Partially Implemented	Not Implemented
Aeronautics	2	Review Rates Charged to Users		X	
Aeronautics	4	Flight Requests Made in Writing			X
DBEs	18	Certification Timeliness			X
DBEs	21	Tracking and Decertifications			X
Traffic Safety	2	DTS Staffing and Organization		X	
Traffic Safety	9	Maximizing Federal Reimbursements		X	
Traffic Safety	10	Efficiency and Effectiveness Reviews		X	
TOTAL			0	4	3
Source: Summary of Department follow-up of past management audits.					

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
STATUS OF MANAGEMENT AUDITS
For the Two Years Ended June 30, 2012

Illinois Department of Transportation's Aeronautics Operations

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

Summary of Recommendation Status As of June 30, 2012			
Recommendations	Implemented?		
	Yes	Partially	No
Review Rates Charged to Users		X	
Flight Requests Made in Writing			X
Total	0	1	1

Recommendation 2 – Review Rates Charged to Users

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

Status – Partially Implemented

The Department has developed an aircraft cost analysis worksheet which was completed annually during fiscal years 2011 and 2012. That information is available upon request from the Division of Aeronautics.

Department policy requires that the aircraft cost analysis be completed by September 15 of each year and that information on costs and a recommendation regarding rates charged to users be forwarded to the Secretary of Transportation by October 1 of each year. During fiscal years 2011 and 2012, aircraft costs analyses were not completed and communicated to the Director of Aeronautics until September 27, 2011 and November 15, 2012, respectively. The Department was unable to show when or if the information on costs and recommended rates had been communicated to the Secretary of Transportation.

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

Recommendation 4 – Flight Requests Made in Writing

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

Status – Not Implemented

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
STATUS OF MANAGEMENT AUDITS
For the Two Years Ended June 30, 2012

Disadvantaged Business Enterprise Program

The Illinois Office of the Auditor General (OAG) conducted a management audit of the Illinois Department of Transportation’s Disadvantaged Business Enterprise (DBE) program pursuant to Senate Resolution Number 102. The audit was released in June 2006 and contained 6 recommendations to the Department. Four of the recommendations in the original audit (#16, #17, #19, and #20) had been implemented prior to this follow-up. The remaining recommendations are listed below.

Summary of Recommendation Status As of June 30, 2012			
Recommendations	Implemented?		
	Yes	Partially	No
Certification Timeliness			X
Tracking and Decertifications			X
Total	0	0	2

Recommendation 18 – DBE Certification Timeliness

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

Status – Not Implemented

The Department still needs to improve the timeliness of processing certifications. We reviewed 10 DBE certification files for firms that were certified for the first time during fiscal year 2011 or fiscal year 2012. For the 10 firms, 7 certifications were not completed within the 90 day requirement. For these firms the time to complete the certification ranged from 100 days to 261 days.

Recommendation 21 – DBE Tracking and Decertifications

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

Status – Not Implemented

The Department's tracking of NCAs and CEAs continues to be a problem. DBEs are required to submit NCAs annually for four years after certification and submit CEAs in the fifth year after certification. We reviewed 10 DBE files for the appropriate NCAs or CEAs as required in fiscal years 2011 and 2012. Two of 10 required affidavits had not been received as of the date of testing. In one instance, reminder letters had been sent to the DBE firm but were returned as undeliverable. The Department had not yet followed-up with that firm. In the second instance, the Department failed to send out the reminder letter to the DBE firm. For 3 of 7 DBE firms where required affidavits had been received, the Department failed to review the affidavits and make decisions regarding continuing eligibility within the 90 day requirement. For these firms the time to complete the certification ranged from 98 days to 267 days. One of the 10 firms selected had withdrawn its eligibility before a CEA was due during the examination period.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
STATUS OF MANAGEMENT AUDITS
For the Two Years Ended June 30, 2012

Illinois Department of Transportation's Traffic Safety Programs

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

Summary of Recommendation Status As of June 30, 2012			
Recommendations	Implemented?		
	Yes	Partially	No
DTS Staffing and Organization		X	
Maximizing Federal Reimbursements		X	
Efficiency and Effectiveness Reviews		X	
Total	0	3	0

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

The Department should:

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

Status – Partially Implemented

Although the Department provided position descriptions, these descriptions were last updated in 1996 and do not include required qualifications related to education and experience. According to DTS officials, this was to be completed by December 31, 2007. However, as of April 2013, this had not been accomplished. The status of this recommendation remains unchanged from the prior examination.

Recommendation 9 – Maximizing Federal Reimbursements

The Department should maximize federal reimbursement by:

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

Status – Partially Implemented

In previous follow-up, other auditors reported the Department had identified additional employees with salaries reimbursable by federal funds. However, there were other employees the Department was not billing for including the Director of DTS.

The Department has not determined other costs related to employees that could be billed and is not charging all overhead costs to the safety programs. The Department responded that “instead of charging every dollar of overhead costs to safety programs, DTS has opted to program to grantees as much traffic safety funds as possible.” According to information provided by the Department, the NHTSA rollover from federal fiscal years 2011 and 2012 was \$9.4 million and \$4.6 million, respectively. However, Department officials noted this also includes some new federal funds. Funding liquidation rates were 74.9% and 82.0%, respectively. The status of this recommendation remains unchanged from the prior examination.

Recommendation 10 – Efficiency and Effectiveness Reviews

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

Status – Partially Implemented

Although the Department continues to perform reviews of initiatives conducted using NHTSA funds, the Department has not reviewed the overall operational efficiency of the Department’s traffic safety programs. The status of this recommendation remains unchanged from the prior examination.

INDEPENDENT AUDITORS' REPORT

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Department of Transportation (Department), as of and for the year ended June 30, 2012, which collectively comprise the Department's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Department's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 2, the financial statements of the Department are intended to present the financial position and changes in financial position and, where applicable, cash flows of only that portion of the governmental activities, each major fund, and the aggregate remaining fund information of the State that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the State of Illinois as of June 30, 2012, and the changes in its financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Department, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 29, 2013 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information for the year ended June 30, 2012, in the combining General Fund and Motor Fuel Tax Fund schedules and nonmajor fund financial statements, and State Compliance Schedules 1, 3, 4, 5, 6, 7, 8, and 9, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2012, in the combining General Fund and Motor Fuel Tax Fund schedules and nonmajor fund financial statements, and State Compliance Schedules 1, 3, 4, 5, 6, 7, 8, and 9, have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2012, in the combining General Fund and Motor Fuel Tax Fund schedules and nonmajor fund financial statements, and State Compliance Schedules 1, 3, 4, 5, 6, 7, 8, and 9 is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the Department's basic financial statements for the year ended June 30, 2011 (not presented herein), and have issued our report thereon dated May 16, 2012 which contained an unqualified opinion on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The accompanying supplementary information for the years ended June 30, 2011 in the State Compliance Schedules 2 through 9 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The

accompanying supplementary information for the year ended June 30, 2011 in the State Compliance Schedules 2 through 9 has been subjected to the auditing procedures applied in the audit of the 2011 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2011 in the State Compliance Schedules 2 through 9 is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived.

The accompanying supplementary information for the year ended June 30, 2010 in State Compliance Schedules 3, 5, 6, and 7 and in the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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



Springfield, Illinois
March 29, 2013, except for State Compliance Schedules
1, 3, 4, 5, 6, 7, 8, 9 for which the date is June 3, 2013

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

FINANCIAL STATEMENT REPORT

SUMMARY

The audit of the accompanying basic financial statements of the State of Illinois, Department of Transportation (Department) was performed by Sikich LLP as special assistants for the Auditor General.

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

SUMMARY OF FINDINGS

The auditors identified matters involving the Department's internal control over financial reporting that they considered to be material weaknesses or significant deficiencies. The material weaknesses are described in the accompanying Schedule of Findings listed in the table of contents as findings 12-3 and 12-5. The significant deficiencies are described in the accompanying Schedule of Findings listed in the table of contents as findings 12-1, 12-2, and 12-4.

- 12-1 Weaknesses in preparation of GAAP reporting forms submitted to the Illinois Office of the Comptroller and preparation of year-end Department financial statements
- 12-2 Inaccurate commodities inventory records
- 12-3 Weaknesses in the reporting of capital assets
- 12-4 Weaknesses in the reporting of deferred revenues
- 12-5 Weaknesses in the reporting of accounts payable

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on March 7, 2013. Attending were:

Department of Transportation

Matt Hughes, Director Office of Finance and Administration
Lori A. Beeler, Audit Coordinator
Chad Dierking, Public Service Administrator

Office of the Auditor General

Peggy Hartson, Audit Manager

Sikich LLP – Special Assistant Auditors

Amy Sherwood, Partner
Kelli Bruns, Manager
Greg Fiedler, Manager

The responses to the recommendations were provided by Lori Beeler on March 19, 2013.

State of Illinois
Department of Transportation

Statement of Net Assets

June 30, 2012 (Expressed In Thousands)

	Governmental Activities
ASSETS	
Unexpended appropriations	\$ 868,321
Cash equity with State Treasurer	160,732
Cash and cash equivalents	2,418
Securities lending collateral equity with State Treasurer	6,344
Receivables, net:	
Intergovernmental	384,064
Other	17,027
Due from other State funds	567,309
Due from State of Illinois component units	59,575
Inventories	57,804
Loans receivable, net	25,298
Capital assets not being depreciated	2,516,819
Capital assets being depreciated, net	14,996,952
Total assets	19,662,663
LIABILITIES	
Accounts payable and accrued liabilities	444,662
Intergovernmental payables	755,083
Due to other State funds	15,887
Due to State of Illinois component units	120,828
Obligations under securities lending of State Treasurer	6,344
Deferred revenue	9,252
Long term obligations:	
Due within one year	13,879
Due subsequent to one year	62,124
Total liabilities	1,428,059
NET ASSETS	
Invested in capital assets, net of related debt	17,494,412
Restricted for:	
Transportation programs	58,258
Debt service	2,400
Unrestricted net assets	679,534
Total net assets	\$ 18,234,604

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

State of Illinois
Department of Transportation

Statement of Activities

For the Year Ended June 30, 2012 (Expressed in Thousands)

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental activities					
Transportation	\$ 4,176,037	\$ 38,033	\$ 382,279	\$ 1,530,191	\$ (2,225,534)
Intergovernmental	581,217	-	-	-	(561,217)
Interest	1,408	-	-	-	(1,408)
Total governmental activities	\$ 4,738,662	\$ 38,033	\$ 382,279	\$ 1,530,191	(2,788,159)
General revenues and transfers					
Sales tax					173,468
Appropriations from State Resources					15,733,937
Reappropriation to future year(s)					(11,111,663)
Lapsed appropriations					(430,796)
Receipts collected and transmitted to State Treasury					(1,723,453)
Net change in liabilities for reappropriated accounts					(189,787)
Other revenues					723
Interest and investment income					877
Amount of SAMS transfers-in					(507,066)
Amount of SAMS transfers-out					1,147,423
Transfers-in					514,745
Transfers-out					(90,235)
Total general revenues and transfers					3,518,173
Change in net assets					730,014
Net assets, July 1, 2011					17,504,590
Net assets, June 30, 2012					\$ 18,234,604

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

State of Illinois
Department of Transportation

Balance Sheet-Governmental Funds

June 30, 2012 (Expressed in Thousands)

	General Funds	Road Fund 0011	State Construction Account 0902	Nonmajor Funds	Total Governmental Funds
ASSETS					
Unexpended appropriations	\$ 21,340	\$ 429,669	\$ 62,353	\$ 354,959	\$ 868,321
Cash equity with State Treasurer	201	1,337	-	159,018	160,556
Cash and cash equivalents	-	5	13	2,400	2,418
Securities lending collateral equity with State Treasurer	-	-	-	6,344	6,344
Intergovernmental receivables, net	-	311,873	-	72,191	384,064
Other receivables, net	-	16,937	27	63	17,027
Due from other Department funds	-	21,803	15,604	19,029	56,436
Due from other State funds	410,717	560	-	155,744	567,021
Due from State of Illinois component units	-	59,575	-	-	59,575
Inventories	-	57,804	-	-	57,804
Loans receivable, net	372	-	-	24,926	25,298
Total assets	\$ 432,630	\$ 899,563	\$ 77,997	\$ 794,674	\$ 2,204,864
LIABILITIES					
Accounts payable and accrued liabilities	\$ 1	\$ 243,063	\$ 60,692	\$ 140,830	\$ 444,586
Intergovernmental payables	431,957	52,317	1,586	269,223	755,083
Due to other Department funds	164	206	-	56,173	56,543
Due to other State funds	-	14,946	101	840	15,887
Due to State of Illinois component units	-	119,143	-	1,685	120,828
Obligations under securities lending of State Treasurer	-	-	-	6,344	6,344
Unearned revenue	-	1,097	-	8,155	9,252
Unavailable revenue	-	54,003	-	57,977	111,980
Total liabilities	432,122	484,775	62,379	541,227	1,520,503
FUND BALANCES					
Nonspendable portion of:					
Loans and notes receivable	372	-	-	-	372
Inventories	-	57,804	-	-	57,804
Restricted	45	-	-	60,613	60,658
Unrestricted					
Committed	91	356,984	-	214,574	571,649
Assigned	-	-	15,618	-	15,618
Unassigned	-	-	-	(21,740)	(21,740)
Total fund balances	508	414,788	15,618	253,447	684,361
Total liabilities and fund balances	\$ 432,630	\$ 899,563	\$ 77,997	\$ 794,674	\$ 2,204,864

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

State of Illinois
Department of Transportation
Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Assets
June 30, 2012
(Expressed in Thousands)

Total fund balances-governmental funds	\$	684,361
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		17,513,771
Internal service funds are used to charge costs of air transportation activities to individual funds. The assets and liabilities of the Air Transportation Fund are reported as governmental activities in the Statement of Net Assets.		495
Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds.		111,980
Some liabilities reported in the Statement of Net Assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These liabilities consist of:		
Compensated absences	\$ (46,305)	
Capital lease obligations	(1,179)	
Auto liability claims	(7,539)	
Pollution remediation obligations	(2,800)	
Certificates of participation	(18,180)	
	(76,003)	(76,003)
Net assets of governmental activities	\$	18,234,604

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

State of Illinois

Department of Transportation

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

For the Year Ended June 30, 2012 (Expressed in Thousands)

	General Funds	Road Fund 0011	State Construction Account 0902	Nonmajor Funds	Total Governmental Funds
REVENUES					
Sales taxes	\$ -	\$ -	\$ -	\$ 173,468	\$ 173,468
Motor fuel taxes	-	286,373	209,733	(506,106)	-
Operating grants - Federal	1,162	112,758	-	236,735	350,655
Capital grants - Federal	-	1,501,980	-	-	1,501,980
Other operating grants	35	58,359	-	7,548	65,942
Other capital grants	-	6,493	-	-	6,493
Licenses and fees	-	21,081	-	588	21,657
Other charges for services	-	13,369	-	437	13,636
Other	1	-	-	722	723
Interest and other investment income	-	-	-	877	877
Total revenues	1,198	2,010,433	209,733	(85,753)	2,135,611
EXPENDITURES					
Transportation	494,040	1,580,645	(8,927)	980,511	3,046,469
Intergovernmental	-	-	-	581,217	581,217
Debt service - principal	-	222	-	1,770	1,992
Debt service - interest	-	160	-	1,088	1,248
Capital outlays	-	530,261	656,804	619,181	1,806,346
Total expenditures	494,040	2,111,488	647,877	2,163,767	5,417,272
Excess (deficiency) of revenues over (under) expenditures	(482,842)	(101,055)	(438,244)	(2,249,520)	(3,281,861)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES					
Appropriations from State resources	21,440	6,382,980	1,507,389	7,822,128	15,733,837
Reappropriation to future year(s)	-	(3,619,032)	(858,009)	(6,634,622)	(11,111,663)
Lapsed appropriations	(101)	(429,174)	-	(1,521)	(430,796)
Receipts collected and transmitted to State Treasury	(1,315)	(1,722,138)	-	-	(1,723,453)
Net change in liabilities for reappropriated accounts	1	(219,250)	(1,422)	30,884	(189,787)
Amount of SAMS Transfers-in	-	(297,461)	(209,585)	-	(507,046)
Amount of SAMS Transfers-out	-	-	-	1,147,423	1,147,423
Transfers-in	472,745	-	-	61,518	534,263
Transfers-out	(10,195)	(4,210)	-	(95,346)	(109,753)
Capital lease financing	-	1,383	-	-	1,383
Net other sources (uses) of financial resources	482,575	93,078	438,373	2,330,462	3,344,488
Net change in fund balances	(10,267)	(7,977)	129	80,942	62,827
Fund balances, July 1, 2011	10,775	416,244	15,489	172,505	615,013
Increase for changes in inventories	-	6,521	-	-	6,521
FUND BALANCES, JUNE 30, 2012	\$ 508	\$ 414,768	\$ 15,618	\$ 253,447	\$ 684,361

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

State of Illinois
Department of Transportation
Reconciliation of Statement of Governmental Funds Revenues, Expenditures,
and Changes in Fund Balances to Statement of Activities
For the Year Ended June 30, 2012
(Expressed in Thousands)

Net change in fund balances	\$	62,827
Change in inventories		<u>6,521</u>
		69,348
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlays exceeded depreciation in the current period.		729,070
Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.		1,770
Some capital assets were transferred in/out from/to other State agencies and, therefore, no payments were made for the capital asset's value. This is the net amount transferred in from other State agencies.		505
Internal service funds are used to charge costs of certain activities to individual funds. The net income of the internal service funds is reported as governmental activities in the Statement of Activities.		85
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This amount represents the decrease in unavailable revenue over the prior year.		(10,802)
Proceeds from sales of capital assets are reported in the governmental funds. However, in the Statement of Activities, losses from the sale of capital assets are reported. This is the net book value of the capital assets disposed.		(59,996)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Below are such activities.		
Decrease in compensated absence		1,813
Increase in capital leases		(1,161)
Decrease in auto liability claims		882
Increase in pollution remediation obligations		<u>(1,500)</u>
Change in net assets of governmental activities	\$	<u>730,014</u>

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

State of Illinois

Department of Transportation

Statement of Net Assets - Proprietary Fund

Air Transportation Revolving Fund (0309)

June 30, 2012 (Expressed in Thousands)

	Governmental Activities - Internal Service Fund
<hr/>	
ASSETS	
Cash equity with State Treasurer	\$ 176
Due from other Department funds	247
Due from other State funds	148
Total current assets	<u>571</u>
LIABILITIES	
Accounts payable and accrued liabilities	<u>76</u>
NET ASSETS	
Unrestricted	495
Total net assets	<u><u>\$ 495</u></u>

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

State of Illinois

Department of Transportation

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

Air Transportation Revolving Fund (0309)

For the Year Ended June 30, 2012 (Expressed in Thousands)

	Governmental Activities - Internal Service Fund
OPERATING REVENUES	
Charges for sales and services	\$ 762
OPERATING EXPENSES	
Cost of sales and services	<u>677</u>
Operating income and change in net assets	85
NET ASSETS, JULY 1, 2011	<u>410</u>
NET ASSETS, JUNE 30, 2012	<u><u>\$ 495</u></u>

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

State of Illinois

Department of Transportation

Statement of Cash Flows - Proprietary Fund

Air Transportation Revolving Fund (0309)

For the Year Ended June 30, 2012 (Expressed in Thousands)

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from sales and services	\$ 4
Cash received from transactions with other funds	640
Cash payments to suppliers for goods and services	(684)
Net cash used by operating activities	<u>(40)</u>
Net decrease in cash and cash equivalents	(40)
Cash and cash equivalents, July 1, 2011	<u>216</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 2012	\$ <u>176</u>
Reconciliation of operating income to net cash provided by operating activities:	
OPERATING INCOME	\$ 85
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
Increase in due from other funds	(119)
Decrease in due from component units	1
Decrease in accounts payable and accrued liabilities	(7)
NET CASH USED BY OPERATING ACTIVITIES	\$ <u>(40)</u>

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

(1) Organization

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

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

(2) Summary of Significant Accounting Policies

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

(a) Financial Reporting Entity

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

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

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

(b) Basis of Presentation

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the State of Illinois as of June 30, 2012 and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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

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

Additionally, the Department reports the following fund types:

Governmental Fund Types:

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

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

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

Proprietary Fund Types:

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

(c) *Measurement Focus and Basis of Accounting*

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

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

(d) Shared Fund Presentation

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

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

Unexpended Appropriations

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

Appropriations from State Resources

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

Reappropriation to Future Year(s)

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

Lapsed Appropriations

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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Net Change in Liabilities for Reappropriated Accounts

This account reflects the amount which should be added to or subtracted from the current year appropriation for shared funds to reflect the increase or decrease from prior year to current year for amounts included in obligations for reappropriated accounts which are liabilities at June 30 of the prior year and June 30 of the current year.

Receipts Collected and Transmitted to State Treasury

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

Amount of SAMS Transfers-In

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

Amount of SAMS Transfers-Out

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

(e) Eliminations

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

(f) Cash and Cash Equivalents

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

(g) Inventories

For governmental funds, the Department recognizes the costs of inventories as expenditures when purchased. At year-end, physical counts are taken of significant inventories, consisting primarily of road salt and sand, traffic signs, and traffic sign materials, in governmental funds and are reported at cost on the average cost method. Inventories reported in governmental funds do not

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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reflect current appropriable resources, and therefore, the Department reports an equivalent portion of non-spendable fund balance.

(h) Interfund Transactions

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

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

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

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

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

(i) Capital Assets

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

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Capitalization thresholds and the estimated useful lives are as follows:

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

(j) Compensated Absences

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

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

(k) Pollution Remediation Obligations

In the government-wide Statement of Net Assets, pollution remediation obligations are reported at the current value of expected outlays to fund remediation costs using the expected cash flow technique. This technique measures the sum of probability-weighted amounts in a range of possible estimated amounts and uses all expectations about possible cash flows on a site-specific basis. Such ranges are weighted within 'most likely', 'worst case' and/or 'best case' scenarios and are based on actual remediation cost experience, remediation cost estimates and/or discrete cost remediation treatment possibilities. All reported obligation amounts are estimates and are subject to change resulting from price increases or reductions, technology, or changes in applicable laws or regulations. In cases where remediation activities beyond site investigation/assessment or

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

feasibility studies have not begun, remaining remediation costs are not reasonably estimable and liabilities for such cases are not reported.

(l) Fund Balances

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

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

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

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

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

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

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

(m) Net Assets

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

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

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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Unrestricted – This consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

(n) Use of Estimates

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

(o) New Accounting Pronouncements

Effective for the year ending June 30, 2012, the State adopted GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*, which clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty’s credit support provider. There was no significant impact on the Department’s financial statements as a result of adopting this statement.

(p) Future Adoption of GASB Statements

Effective for the year ending June 30, 2013, the Department will adopt GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of the Statement is to incorporate into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in the pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.

Additionally, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* will also be effective for the Department beginning with the year ending June 30, 2013. The objective of this statement is to provide financial reporting guidance for deferred outflows and inflows of resources and to rename the residual measure from “Net Assets” to “Net Position”.

The Department has not yet determined the impact these statements will have on financial reporting.

(3) Deposits

(a) Deposits

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

**STATE OF ILLINOIS
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Notes to Financial Statements

June 30, 2012

Cash on deposit for locally held funds had a carrying amount and bank balance of \$2.418 million at June 30, 2012.

(b) *Securities Lending Transactions*

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

During fiscal year 2012 and 2011, Deutsche Bank Group lent U.S. agency securities and received as collateral U.S. dollar denominated cash. Borrowers were required to deliver collateral for each loan equal to at least 100% of the aggregate market value of the loaned securities. Loans are marked to market daily. If the market value of collateral falls below 100%, the borrower must provide additional collateral to raise the market value to 100%.

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

During the two fiscal years, the State Treasurer and the borrowers maintained the right to terminate all securities lending transactions on demand. The cash collateral received on each loan was invested in repurchase agreements with approved counterparties collateralized with securities approved by Deutsche Bank Group and marked to market daily at no less than 102%. Because the loans are terminable at will, their duration did not generally match the duration of the investments made with cash collateral. The State Treasurer had no credit risk as a result of its securities lending program as the collateral held exceeded the fair value of the securities lent.

In accordance with GASB Statement No. 28, paragraph 9, the Office of the State Treasurer has allocated the assets and obligations at June 30, 2012 arising from securities lending agreements to the various funds of the State. The total allocated to the Department was \$6.344 million at June 30, 2012.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

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(4) Interfund Balances and Activity

(a) Balances Due to/from Other Funds

The following balances (amounts expressed in thousands) at June 30, 2012 represent amounts due from other Department and State of Illinois funds.

<u>Fund</u>	<u>Due from</u>		<u>Description/Purpose</u>
	<u>Other Department Funds</u>	<u>Other State Funds</u>	
General	\$ -	\$ 410,717	Due from other State funds for June sales tax allocations, debt service payments and interfund borrowings.
Road	21,803	560	Due from Motor Fuel Tax Fund for motor fuel tax allocation from June and from other State funds for services and reimbursements of expenditures incurred.
State Construction Account	15,604	-	Due from Motor Fuel Tax Fund for motor fuel tax allocation from June.
Nonmajor governmental funds	19,029	155,744	Due from Motor Fuel Tax Fund for motor fuel tax allocation from June, from other Department funds for reimbursement of expenditures incurred and debt service payments and from other State funds for reimbursement of expenditures and interfund borrowings.
Internal service funds	247	148	Due from other Department funds and other State funds for air transportation services provided.
	<u>\$ 56,683</u>	<u>\$ 567,169</u>	

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

The following balances (amounts expressed in thousands) at June 30, 2012 represent amounts due to other Department and State of Illinois funds.

Fund	Due to		Description/Purpose
	Other Department Funds	Other State Funds	
General	\$ 164	\$ -	Due to other Department Funds for downstate transit improvements and due to Department internal service funds for air transportation services received.
Road	206	14,946	Due to other Department funds for reimbursement of expenditures incurred and to other State funds for reimbursement of expenditures incurred and for services received.
State Construction Account	-	101	Due to other State funds for services received.
Nonmajor governmental funds	56,173	840	Due to other Department Funds for motor fuel tax allocation for June and to other State funds for services received and retirement costs.
	\$ 56,543	\$ 15,887	

(b) Transfers to/from Other Funds

Interfund transfers in (amounts expressed in thousands) for the year ended June 30, 2012, were as follows:

Fund	Transfers in from		Description/Purpose
	Other Department Funds	Other State Funds	
General	\$ -	\$ 472,745	Transfers from other State funds for sales tax allocation, debt service, and for other purposes.
Nonmajor governmental funds	61,518	-	Transfers from Motor Fuel Tax Fund for allocation pursuant to State statute and other Department nonmajor governmental funds for debt service and downstate public transportation purposes.
	\$ 61,518	\$ 472,745	

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

Interfund transfers out (amounts expressed in thousands) for the year ended June 30, 2012, were as follows:

Fund	Transfers out to		Description/Purpose
	Other Department Funds	Other State Funds	
Road	\$ 4,210	\$ -	Transfers to Department nonmajor governmental funds for debt service payments.
Nonmajor governmental funds	15,308	80,040	Transfers to other State funds for motor fuel tax allocation for June, administration of Railroad Safety program, and for other purposes.
	<u>\$ 19,518</u>	<u>\$ 80,040</u>	

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

The following balances (amounts expressed in thousands) at June 30, 2012 represent amounts due from State of Illinois Component Units for reimbursements for expenditures incurred and services received.

Component Unit	Due from
	Road Fund
Illinois Toll Highway Authority	\$ 59,561
University of Illinois	14
	<u>\$ 59,575</u>

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

The following balances (amounts expressed in thousands) at June 30, 2012 represent amounts due to State of Illinois Component Units for reimbursements for expenditures incurred for grant programs.

<u>Component Unit</u>	<u>Due to</u>	
	<u>Road Fund</u>	<u>Nonmajor Governmental Funds</u>
Illinois Toll Highway Authority	\$ 114,716	\$ -
Western Illinois University	-	254
Illinois State University	-	622
Northern Illinois University	951	115
Southern Illinois University	685	177
University of Illinois	2,782	517
IL Mathematics and Science Academy	9	-
	<u>\$ 119,143</u>	<u>\$ 1,685</u>

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

(5) Capital Assets

Capital asset activity (amounts expressed in thousands) for the year ended June 30, 2012 was as follows:

	Balance July 1, 2011	Additions	Deletions	Net Transfers	Balance June 30, 2012
Governmental activities:					
Capital assets not being depreciated:					
Land and land improvements	\$ 2,398,430	\$ 124,435	\$ 19,860	\$ -	\$ 2,503,005
Easements	3,164	770	-	-	3,934
Construction in progress	6,817	4,166	74	(1,029)	9,880
Total capital assets not being depreciated	2,408,411	129,371	19,934	(1,029)	2,516,819
Capital assets being depreciated:					
Infrastructure	25,119,570	1,639,199	978,177	-	25,780,592
Site improvements	2,497	-	-	-	2,497
Buildings and building improvements	128,235	662	-	1,029	129,926
Easements	4,835	1,712	1,005	-	5,542
Equipment	394,219	30,392	22,940	982	402,653
Internally Generated Software	-	1,985	-	-	1,985
Capital leases - equipment	21	1,383	-	-	1,404
Total capital assets being depreciated	25,649,377	1,675,333	1,002,122	2,011	26,324,599
Less accumulated depreciation:					
Infrastructure	10,809,544	1,053,155	938,926	-	10,923,773
Site improvements	2,413	34	-	-	2,447
Buildings and building improvements	85,039	3,272	-	-	88,311
Easements	1,755	943	1,005	-	1,693
Equipment	314,843	17,869	22,129	477	311,060
Internally Generated Software	-	83	-	-	83
Capital leases - equipment	2	278	-	-	280
Total accumulated depreciation	11,213,596	1,075,634	962,060	477	11,327,647
Total capital assets being depreciated, net	14,435,781	599,699	40,062	1,534	14,996,952
Governmental activity capital assets, net	\$ 16,844,192	\$ 729,070	\$ 59,996	\$ 505	\$ 17,513,771

Depreciation expense for governmental activities (amounts expressed in thousands) for the year ended June 30, 2012 was charged to the following function:

Transportation \$ 1,075,634

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

(6) Long-Term Obligations

(a) Changes in Long-Term Obligations

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 2012 were as follows:

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012	Amounts Due Within One Year
Governmental activities:					
Compensated absences	\$ 48,118	\$ 28,978	\$ 30,791	\$ 46,305	\$ 4,796
Capital lease obligations	18	1,383	222	1,179	243
Auto liability claims	8,421	1,835	2,717	7,539	4,380
Pollution remediation obligations	1,300	1,500	-	2,800	2,600
Certificates of participation	19,950	-	1,770	18,180	1,860
Total	\$ 77,807	\$ 33,696	\$ 35,500	\$ 76,003	\$ 13,879

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

(b) Capital lease obligations

The Department leases land, office facilities, office and computer equipment, and other assets with a historical cost and accumulated depreciation of \$1.404 million and \$280 thousand, respectively, under capital lease arrangements. Although lease terms vary, certain leases are renewable subject to appropriation by the General Assembly. If renewal is reasonably assured leases requiring appropriation by the General Assembly are considered non-cancelable leases for financial reporting. Future minimum lease payments (amounts expressed in thousands) at June 30, 2012 are as follows:

Year Ending June 30	Principal	Interest	Total
2013	\$ 243	\$ 151	\$ 394
2014	\$ 275	\$ 115	\$ 390
2015	\$ 306	\$ 74	\$ 380
2016	\$ 348	\$ 28	\$ 376
2017	\$ 7	\$ -	\$ 7
	\$ 1,179	\$ 368	\$ 1,547

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

(c) Pollution remediation obligations

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

(d) Certificates of Participation

The Department financed the purchase of certain Department-owned real and personal property (District 1 headquarters) through a third party (non-State issued) certificate. This non-state issued certificate is sold by a private concern and is repaid by Department appropriations pursuant to an installment purchase agreement. Interest varies from 3.9% - 5.5%. Future debt service requirements under certificates of participation (amounts expressed in thousands) at June 30, 2012, are as follows:

Year Ending June 30	Principal	Interest	Total
2013	1,860	991	2,851
2014	1,965	887	2,852
2015	2,070	776	2,846
2016	2,185	655	2,840
2017-2020	10,100	1,223	11,323
	<u>\$ 18,180</u>	<u>\$ 4,532</u>	<u>\$ 22,712</u>

(7) Pension Plan

Substantially all of the Department's full-time employees who are not eligible for participation in another state-sponsored retirement plan participate in the State Employees' Retirement System (SERS), which is a pension trust fund in the State of Illinois reporting entity. The SERS is a single-employer defined benefit public employee retirement system (PERS) in which State employees participate, except those covered by the State Universities, Teachers', General Assembly, and Judges' Retirement Systems. The financial position and results of operations of the SERS for fiscal year 2012 are included in the State of Illinois' Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2012. The SERS issues a separate CAFR that may be obtained by writing to the SERS, 2101 South Veterans Parkway, Springfield, Illinois, 62794-9255.

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

The Department pays employer retirement contributions based upon an actuarially determined percentage of their payrolls. For fiscal year 2012, the employer contribution rate was 34.190%.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

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June 30, 2012

Effective for pay periods beginning after December 31, 1991, the State opted to pay the employee portion of retirement for most State agencies (including the Department) with employees covered by the State Employees' and Teachers' Retirement Systems. However, effective with the fiscal year 2004 budget, the State opted to stop paying the portion or a part of the portion of retirement for many State agencies (including the Department) for certain classes of employees covered by the State Employees' and Teachers' Retirement Systems. The pickup, when applicable, is subject to sufficient annual appropriations and those employees covered may vary across employee groups and State agencies.

(8) Post-employment Benefits

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

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

A summary of post-employment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Healthcare and Family Services. A copy of the financial statements of the Department of Healthcare and Family Services may be obtained by writing to the Department of Healthcare and Family Services, 201 South Grand Ave., Springfield, Illinois, 62763-3838.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

(9) Fund Balance

(a) Categories

At June 30, 2012, the Department's fund balances were classified as follows:

	General Fund	Road Fund	State Const. Account	Nonmajor Funds	Total
Nonspendable:					
Loans and notes receivable	\$ 372	\$ -	\$ -	\$ -	\$ 372
Inventory	-	57,804	-	-	57,804
Total Nonspendable	<u>\$ 372</u>	<u>\$ 57,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,176</u>
Restricted purpose:					
General Transportation	\$ 45	\$ -	\$ -	\$ 58,213	\$ 58,258
Debt Service	-	-	-	2,400	2,400
Total Restricted	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,613</u>	<u>\$ 60,658</u>
Committed purpose:					
General Transportation	\$ 91	\$ -	\$ -	\$ 360	\$ 451
Transportation Projects	-	356,984	-	90,407	447,391
Loans, Grants and Contracts	-	-	-	123,072	123,072
Capital Outlay	-	-	-	735	735
Total Committed	<u>\$ 91</u>	<u>\$ 356,984</u>	<u>\$ -</u>	<u>\$ 214,574</u>	<u>\$ 571,649</u>
Assigned purpose:					
Transportation Projects	\$ -	\$ -	\$ 15,618	\$ -	\$ 15,618
Total Unassigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,740)</u>	<u>\$ (21,740)</u>
Total Fund Balances	<u>\$ 508</u>	<u>\$ 414,788</u>	<u>\$ 15,618</u>	<u>\$ 253,447</u>	<u>\$ 684,361</u>

(b) Fund Deficits

The Federal Local Airport Fund and Federal Mass Transit Trust Fund had deficit fund balances of \$20.779 million and \$961 thousand, respectively, at June 30, 2012. The deficits funds will be eliminated by future recognition of earned but unavailable revenues and future grant resources.

(c) Fund Balance

During FY12, the Department became the administering agency of the Roadside Memorial Fund; the beginning fund balance of \$271 was added to the June 30, 2011 fund balances.

(10) Risk Management

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

Auto liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claims liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. The Department's risk financing for auto liabilities has been determined using an estimate of claims outstanding.

The following is a reconciliation of the Department's claims liabilities for the years ended June 30, 2011 and June 30, 2012.

Year Ended June 30	Beginning Balance	Claims Incurred	Decreases	Ending Balance
2011	\$ 12,420	\$ 165	\$ 4,164	\$ 8,421
2012	\$ 8,421	\$ 1,835	\$ 2,717	\$ 7,539

(11) Commitments and Contingencies

(a) Commitments

The Department has outstanding construction projects for highway program improvements and administrative expenses in which it has entered into future commitments. The amount of the Department's commitments was \$4.231 billion at June 30, 2012.

(b) Encumbrances

The Department has Road Fund encumbrances for goods ordered but not received prior to June 30, 2012 of \$276 thousand.

(c) Operating Leases

The Department leases various real property and equipment under the terms of non-cancelable operating lease agreements that require the Department to make minimum lease payments plus pay a pro rata share of certain operating costs. Rent expense under operating leases was \$9.823 million for the year ended June 30, 2012.

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

Year Ending June 30	Total
2013	\$ 299
2014	81
2015	81
2016	38
2017	8
	<u>\$ 507</u>

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

Notes to Financial Statements

June 30, 2012

(d) Federal Funding

The Department receives federal grants which are subject to review and audit by federal grantor agencies. Certain costs could be questioned as not being an eligible expenditure under the terms of the grants. At June 30, 2012, there were no material questioned costs that have not been resolved with the federal awarding agencies. However, questioned costs could still be identified during audits to be conducted in the future. Management of the Department believes there will be no material adjustments to the federal grants and, accordingly, has not recorded a provision for possible repayment.

(e) Litigation

On April 19, 2004, an auto accident occurred wherein the plaintiff sued the State in *Chraca v. Miles*. On September 8, 2009, judgment was entered in the Circuit Court of Cook County for the amount of \$23.8 million against the State. On February 18, 2010, the State appealed the judgment to the First District Appellate Court of Illinois and a decision is pending. The Court has not yet ruled. An amount of \$2 million, the statutory limit on auto liability exposure per case, has been included in the long-term auto liability. Any amount to be paid in addition to this \$2 million is uncertain at this time. Any court-ordered judgment amount, including the \$2 million already accrued, would be paid from the Road Fund.

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

SUPPLEMENTARY INFORMATION

State of Illinois
 Department of Transportation

Combining Schedule of Accounts -
 General Fund

June 30, 2012 (Expressed in Thousands)

	General Fund Accounts					Total
	General Revenue 0001	I-Fly 0306	Comprehensive Regional Planning 0406	Public Transportation 0627	Metro-East Public Transportation 0794	
ASSETS						
Unexpended appropriations	\$ 21,340	\$ -	\$ -	\$ -	\$ -	21,340
Cash equity with State Treasurer	-	45	-	65	91	201
Due from other State funds	-	-	-	410,717	-	410,717
Loans receivable, net	372	-	-	-	-	372
Total assets	\$ 21,712	\$ 45	\$ -	\$ 410,782	\$ 91	\$ 432,830
LIABILITIES						
Accounts payable and accrued liabilities	\$ 1	\$ -	\$ -	\$ -	\$ -	1
Intergovernmental payables	21,175	-	-	410,782	-	431,957
Due to other Department funds	164	-	-	-	-	164
Total liabilities	21,340	-	-	410,782	-	432,122
FUND BALANCES						
Nonspendable portion of loans receivable	372	-	-	-	-	372
Restricted	-	45	-	-	-	45
Unrestricted	-	-	-	-	-	-
Committed	-	-	-	-	91	91
Total fund balances	372	45	-	-	91	508
Total liabilities and fund balances	\$ 21,712	\$ 45	\$ -	\$ 410,782	\$ 91	\$ 432,830

State of Illinois
Department of Transportation

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

For the Year Ended June 30, 2012 (Expressed in Thousands)

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	General Fund Accounts					Total
	General Revenue 0001	I-Fly 0306	Comprehensive Regional Planning 0406	Public Transportation 0627	Metro-East Public Transportation 0794	
REVENUES						
Operating grants - Federal	\$ 1,162	\$ -	\$ -	\$ -	\$ -	\$ 1,162
Other operating grants	35	-	-	-	-	35
Other revenues	-	-	-	-	1	1
Total revenues	1,197	-	-	-	1	1,198
EXPENDITURES						
Transportation	21,340	-	-	472,700	-	494,040
Total expenditures	21,340	-	-	472,700	-	494,040
Excess (deficiency) of revenues over (under) expenditures	(20,143)	-	-	(472,700)	1	(492,842)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES						
Appropriations from State resources	21,440	-	-	-	-	21,440
Lapsed appropriations	(101)	-	-	-	-	(101)
Receipts collected and transmitted to State Treasury	(1,315)	-	-	-	-	(1,315)
Net change in liabilities for reappropriated accounts	1	-	-	-	-	1
Transfers in	-	45	-	472,700	-	472,745
Transfers out	-	(45)	(10,150)	-	-	(10,195)
Net other sources (uses) of financial resources	20,025	-	(10,150)	472,700	-	482,575
Net change in fund balances	(118)	-	(10,150)	-	1	(10,267)
Fund balances, July 1, 2011	490	45	10,150	-	90	10,775
FUND BALANCES, JUNE 30, 2012	\$ 372	\$ 45	\$ -	\$ -	\$ 91	\$ 508

State of Illinois

Department of Transportation

Combining Balance Sheet -
Nonmajor Governmental Funds

June 30, 2012 (Expressed in Thousands)

Special Revenue

	Motor Fuel Tax Funds	Grade Crossing Protection 0019	Aeronautics 0046	Federal Local Airport 0095	DOT Special Projects 0174	Intercity Passenger Rail 0233	State Rail Freight Loan Repayment 0265	Tax Recovery 0310	Federal High Speed Rail Trust 0433
ASSETS									
Unexpended appropriations	\$ 83,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash equity with State Treasurer	-	13,467	339	8,112	-	1	10,694	788	91,409
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Securities lending collateral equity with State Treasurer	-	-	-	-	-	-	5,013	-	-
Intergovernmental receivables, net	-	-	-	42,098	-	-	-	-	27,282
Other receivables, net	-	-	-	48	-	-	4	-	-
Due from other Department funds	-	3,500	-	-	-	-	-	-	-
Due from other State funds	-	11,027	21	-	-	628	-	-	-
Loans receivable, net	-	-	-	-	-	-	11,827	-	-
Total assets	\$ 83,958	\$ 28,014	\$ 360	\$ 50,256	\$ -	\$ 629	\$ 27,538	\$ 788	\$ 118,691
LIABILITIES									
Accounts payable and accrued liabilities	\$ 907	\$ 3,114	\$ -	\$ 13,768	\$ -	\$ -	\$ -	\$ 53	\$ 19,325
Intergovernmental payables	41,303	7,206	-	19,364	-	-	-	-	-
Due to other Department funds	40,908	-	-	-	-	-	-	-	-
Due to other State funds	840	-	-	-	-	-	-	-	-
Due to State of Illinois component units	-	-	-	24	-	-	-	-	-
Obligations under securities lending of State Treasurer	-	-	-	-	-	-	5,013	-	-
Unavailable revenue	-	-	-	28,724	-	-	-	-	27,282
Unearned revenue	-	-	-	8,155	-	-	-	-	-
Total liabilities	83,958	10,320	-	71,035	-	-	5,013	53	48,607
FUND BALANCES (DEFICITS)									
Restricted	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-
Committed	-	17,694	380	-	-	629	22,525	735	72,084
Unassigned	-	-	-	(20,779)	-	-	-	-	-
Total fund balances (deficits)	-	17,694	380	(20,779)	-	629	22,525	735	72,084
Total liabilities and fund balances (deficits)	\$ 83,958	\$ 28,014	\$ 360	\$ 50,256	\$ -	\$ 629	\$ 27,538	\$ 788	\$ 118,691

State of Illinois

Department of Transportation

Combining Balance Sheet -
Nonmajor Governmental Funds

June 30, 2012 (Expressed in Thousands)

Special Revenue

	Downstate Transit Improvement 0559	Transportation Safety Highway Hire-Back 0589	Downstate Public Transportation 0848	Airport Land Loan Revolving 0669	Roadside Memorial 0697	Federal Mass Transit Trust 0853	Cycle Rider Safety Training 0863	Rail Freight Loan Repayment 0936
ASSETS								
Unexpended appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,311	\$ -
Cash equity with State Treasurer	29,722	236	848	92	516	30	-	2,744
Cash and cash equivalents	-	-	-	-	-	-	-	-
Securities lending collateral equity with State Treasurer	-	-	-	43	-	-	-	1,288
Intergovernmental receivables, net	-	-	-	-	21	2,792	-	-
Other receivables, net	-	-	-	-	-	-	-	1
Due from other Department funds	15,285	-	-	-	69	-	-	-
Due from other State funds	-	157	143,792	-	-	-	-	-
Loans receivable, net	-	-	-	-	-	-	-	1,087
Total assets	\$ 44,987	\$ 393	\$ 144,610	\$ 135	\$ 608	\$ 2,822	\$ 4,311	\$ 5,100
LIABILITIES								
Accounts payable and accrued liabilities	\$ -	\$ -	12	\$ -	\$ -	209	\$ 3,012	\$ -
Intergovernmental payables	-	-	32,880	-	-	2,252	-	-
Due to other Department funds	-	-	15,285	-	-	-	-	-
Due to other State funds	-	-	-	-	-	-	-	-
Due to State of Illinois component units	-	-	-	-	-	361	1,299	-
Obligations under securities lending of State Treasurer	-	-	-	43	-	-	-	1,288
Unavailable revenue	-	-	-	-	-	981	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	-	-	47,987	43	-	3,783	4,311	1,288
FUND BALANCES (DEFICITS)								
Restricted	44,987	393	-	-	608	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
Committed	-	-	88,643	92	-	-	-	3,812
Unassigned	-	-	-	-	-	(981)	-	-
Total fund balances (deficits)	44,987	393	88,643	92	608	(981)	-	3,812
Total liabilities and fund balances (deficits)	\$ 44,987	\$ 393	\$ 144,610	\$ 135	\$ 608	\$ 2,822	\$ 4,311	\$ 5,100

State of Illinois

Department of Transportation

Combining Balance Sheet -
Nonmajor Governmental Funds

June 30, 2012 (Expressed in Thousands)

	Capital Projects				Debt Service		Total
	Transportation Bond Series A 0553	Transportation Bond Series B 0554	Transportation Bond Series D 0695	IDOT Capital Projects 1494	General Obligation Bond Retirement and Interest 0101	IDOT Debt Service 2494	
ASSETS							
Unexpended appropriations	\$ 62,213	\$ 170,885	\$ 33,582	\$ -	\$ -	\$ -	\$ 354,959
Cash equity with State Treasurer	-	-	-	-	-	-	159,018
Cash and cash equivalents	-	-	-	-	-	2,400	2,400
Securities lending collateral equity with State Treasurer	-	-	-	-	-	-	6,344
Intergovernmental receivables, net	-	-	-	-	-	-	72,191
Other receivables, net	10	-	-	-	-	-	83
Due from other Department funds	-	-	-	195	-	-	19,028
Due from other State funds	-	-	148	-	-	-	155,744
Loans receivable, net	-	-	-	-	12,032	-	24,926
Total assets	\$ 62,223	\$ 170,885	\$ 33,741	\$ 195	\$ 12,032	\$ 2,400	\$ 794,874
LIABILITIES							
Accounts payable and accrued liabilities	\$ 40,776	\$ 33,423	\$ 28,231	\$ -	\$ -	\$ -	\$ 140,830
Intergovernmental payables	21,437	137,481	7,510	-	-	-	289,223
Due to other Department funds	-	-	-	-	-	-	58,173
Due to other State funds	-	-	-	-	-	-	840
Due to State of Illinois component units	-	1	-	-	-	-	1,885
Obligations under securities lending of State Treasurer	-	-	-	-	-	-	6,344
Unavailable revenue	10	-	-	-	-	-	57,977
Unearned revenue	-	-	-	-	-	-	8,155
Total liabilities	62,223	170,885	33,741	-	-	-	541,227
FUND BALANCES (DEFICITS)							
Restricted	-	-	-	195	12,032	2,400	60,813
Unrestricted							
Committed	-	-	-	-	-	-	214,574
Unassigned	-	-	-	-	-	-	(21,740)
Total fund balances (deficits)	-	-	-	195	12,032	2,400	253,447
Total liabilities and fund balances (deficits)	\$ 62,223	\$ 170,885	\$ 33,741	\$ 195	\$ 12,032	\$ 2,400	\$ 794,874

State of Illinois
Department of Transportation
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended June 30, 2012 (Expressed in Thousands)

	Special Revenue									
	Motor Fuel Tax Funds	Grade Crossing Protection 0019	Aeronautics 0048	Federal Local Airport	DOT Special Projects 0085	DOT Special 0174	Intercity Passenger Rail 0233	State Rail Freight Loan Repayment 0265	Tax Recovery 0310	Federal High Speed Rail Trust 0433
REVENUES										
Sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel taxes	(506,106)	-	-	-	-	-	-	-	-	-
Operating grants - Federal	-	-	-	92,771	-	-	-	-	-	125,602
Other operating grants	-	-	-	7,548	-	-	-	-	-	-
Licenses and fees	-	-	241	-	-	-	-	-	-	-
Other charges for services	-	-	-	-	-	-	-	427	-	-
Other	-	48	-	-	-	-	301	-	-	-
Interest and other investment income	-	-	-	-	-	-	-	420	-	-
Total revenues	(506,106)	48	241	90,319	-	-	301	420	427	125,602
EXPENDITURES										
Transportation	11,672	32,762	-	82,520	-	-	2,047	500	-	62,674
Intergovernmental	561,217	-	-	-	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-	-	-	-	-
Capital outlays	-	-	-	-	-	-	-	-	-	-
Total expenditures	573,069	32,762	-	82,520	-	-	2,047	500	-	62,674
Excess (deficiency) of revenues over (under) expenditures	(1,079,195)	(32,714)	241	7,799	-	-	(1,627)	(73)	-	63,126
OTHER SOURCES (USES) OF FINANCIAL RESOURCES										
Appropriations from State resources	12,604	-	-	-	-	-	-	-	-	-
Reappropriation to future year(s)	-	-	-	-	-	-	-	-	-	-
Lapsed appropriations	(1,359)	-	-	-	-	-	-	-	-	-
Receipts collected and transmitted to State Treasury	-	-	-	-	-	-	-	-	-	-
Net change in liabilities for reappropriated accounts	(2,633)	-	-	-	-	-	-	-	-	-
Amount of SAMS Transfers-out	1,147,423	-	-	-	-	-	-	-	-	-
Transfers-in	-	42,000	-	-	-	-	-	-	-	-
Transfers-out	(77,040)	(3,000)	-	(43)	-	-	-	-	-	-
Net other sources (uses) of financial resources	1,079,195	39,000	-	(43)	-	-	-	-	-	-
Net change in fund balances	-	6,286	241	7,756	-	-	(1,627)	(73)	-	63,126
Fund balances (deficits), July 1, 2011	-	11,408	119	(28,535)	-	-	328	24,152	668	8,956
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ -	\$ 17,694	\$ 360	\$ (20,779)	\$ -	\$ -	\$ 629	\$ 22,525	\$ 735	\$ 72,084

State of Illinois
Department of Transportation
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended June 30, 2012 (Expressed in Thousands)

	Special Revenue							
	Downstate Transit Improvement 0559	Transportation Safety Highway Hiro-Back 0569	Downstate Public Transportation 0645	Airport Land Loan Revolving 0689	Roadside Memorial 0697	Federal Mass Transit Trust 0853	Cycle Rider Safety Training 0863	Rail Freight Loan Repayment 0936
REVENUES								
Sales tax	\$ -	\$ -	\$ 173,468	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel taxes	-	-	-	-	-	-	-	-
Operating grants - Federal	-	-	-	-	-	28,162	-	-
Other operating grants	-	-	-	-	-	-	-	-
Licenses and fees	-	-	-	-	325	-	-	-
Other charges for services	-	-	-	-	10	-	-	-
Other	-	362	-	-	-	-	4	-
Interest and other investment income	-	-	-	1	-	-	-	56
Total revenues	-	362	173,468	1	335	28,162	4	56
EXPENDITURES								
Transportation	-	441	166,196	-	-	29,076	4,978	158
Intergovernmental	-	-	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-	-	-
Capital outlays	-	-	-	-	-	-	-	-
Total expenditures	-	441	166,196	-	-	29,076	4,978	158
Excess (deficiency) of revenues over (under) expenditures	-	(79)	7,272	1	335	(914)	(4,974)	(102)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES								
Appropriations from State resources	-	-	-	-	-	-	9,711	-
Reappropriation to future year(s)	-	-	-	-	-	-	(5,021)	-
Lapsed appropriations	-	-	-	-	-	-	(162)	-
Receipts collected and transmitted to State Treasury	-	-	-	-	-	-	-	-
Net change in liabilities for reappropriated accounts	-	-	-	-	-	-	446	-
Amount of SAMS Transfers-out	-	-	-	-	-	-	-	-
Transfers-in	15,265	-	-	-	-	-	-	-
Transfers-out	-	-	(15,265)	-	-	-	-	-
Net other sources (uses) of financial resources	15,265	-	(15,265)	-	-	-	4,974	-
Net change in fund balances	15,265	(79)	(7,993)	1	335	(914)	-	(102)
Fund balances (deficits), July 1, 2011	29,722	472	104,636	91	271	(47)	-	3,914
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ 44,987	\$ 393	\$ 96,643	\$ 92	\$ 606	\$ (961)	\$ -	\$ 3,812

State of Illinois
Department of Transportation
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended June 30, 2012 (Expressed in Thousands)

	Capital Projects				Debt Service		Total
	Transportation Bond Series A 0553	Transportation Bond Series B 0554	Transportation Bond Series C 0555	IDOT Capital Projects 1494	General Obligation Bond		
					Retirement and Interest 0101	IDOT Debt Service 2494	
REVENUES							
Sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	173,458
Motor fuel taxes	-	-	-	-	-	-	(506,106)
Operating grants - Federal	-	-	-	-	-	-	238,735
Other operating grants	-	-	-	-	-	-	7,548
Licenses and fees	-	-	-	-	-	-	566
Other charges for services	-	-	-	-	-	-	437
Other	-	-	-	-	7	-	722
Interest and other investment income	-	-	-	-	400	-	677
Total revenues	-	-	-	-	407	-	(65,753)
EXPENDITURES							
Transportation	110,083	326,778	148,805	1,820	-	1	980,511
Intergovernmental	-	-	-	-	-	-	561,217
Debt service - principal	-	-	-	-	-	1,770	1,770
Debt service - interest	-	-	-	-	-	1,088	1,088
Capital outlays	330,117	7,149	281,915	-	-	-	819,181
Total expenditures	440,200	333,927	430,720	1,820	-	2,859	2,163,767
Excess (deficiency) of revenues over (under) expenditures	(440,200)	(333,927)	(430,720)	(1,820)	407	(2,859)	(2,249,520)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES							
Appropriations from State resources	1,012,019	3,819,505	2,987,429	-	-	-	7,822,128
Reappropriation to future year(s)	(593,343)	(3,536,056)	(2,500,202)	-	-	-	(6,634,622)
Lapsed appropriations	-	-	-	-	-	-	(1,521)
Receipts collected and transmitted to State Treasury	-	-	-	-	-	-	-
Net change in liabilities for reappropriated accounts	20,924	50,418	(36,507)	-	(1,764)	-	30,884
Amount of SAMS Transfers-out	-	-	-	-	-	-	1,147,423
Transfers-in	-	-	-	1,308	43	2,802	61,318
Transfers-out	-	-	-	-	-	-	(65,348)
Net other sources (uses) of financial resources	440,200	333,927	430,720	1,308	(1,721)	2,802	2,330,462
Net change in fund balances	-	-	-	(312)	(1,314)	43	60,942
Fund balances (deficits), July 1, 2011	-	-	-	507	13,346	2,357	172,505
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ -	\$ -	\$ -	\$ 195	\$ 12,032	\$ 2,400	\$ 253,447

State of Illinois
Department of Transportation

Combining Schedule of Accounts -
Motor Fuel Tax Fund

June 30, 2012 (Expressed in Thousands)

Special Revenue

	Motor Fuel Tax 0012	Motor Fuel Tax- Counties 0413	Motor Fuel Tax- Municipalities 0414	Motor Fuel Tax- Townships and Road Districts 0415	Eliminations	Total
ASSETS						
Unexpended appropriations	\$ 83,958	\$ -	\$ -	\$ -	\$ -	\$ 83,958
Due from other Department funds	-	14,454	20,271	6,560	(41,285)	-
Total assets	\$ 83,958	\$ 14,454	\$ 20,271	\$ 6,560	\$ (41,285)	\$ 83,958
LIABILITIES						
Accounts payable and accrued liabilities	\$ 907	\$ -	\$ -	\$ -	\$ -	\$ 907
Intergovernmental payables	18	14,454	20,271	6,560	-	41,303
Due to other Department funds	82,193	-	-	-	(41,285)	40,908
Due to other State funds	840	-	-	-	-	840
Total liabilities	83,958	14,454	20,271	6,560	(41,285)	83,958
FUND BALANCES						
Unrestricted	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-
Total liabilities and fund balances	\$ 83,958	\$ 14,454	\$ 20,271	\$ 6,560	\$ (41,285)	\$ 83,958

**State of Illinois
Department of Transportation**

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

For the Year Ended June 30, 2012 (Expressed in Thousands)

	Special Revenue					Total
	Motor Fuel Tax 0012	Motor Fuel Tax- Counties 0413	Motor Fuel Tax- Municipalities 0414	Motor Fuel Tax- Townships and Road Districts 0415	Eliminations	
REVENUES						
Motor fuel taxes	\$ (1,067,323)	\$ 196,482	\$ 275,558	\$ 89,177	\$ -	\$ (506,106)
Total revenues	(1,067,323)	196,482	275,558	89,177	-	(506,106)
EXPENDITURES						
Transportation	11,872	-	-	-	-	11,872
Intergovernmental	-	196,482	275,558	89,177	-	561,217
Total expenditures	11,872	196,482	275,558	89,177	-	573,089
Deficiency of revenues under expenditures	(1,079,195)	-	-	-	-	(1,079,195)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES						
Appropriations from State resources	12,804	-	-	-	-	12,804
Lapsed appropriations	(1,359)	-	-	-	-	(1,359)
Net change in liabilities for reappropriated accounts	(2,633)	-	-	-	-	(2,633)
Amount of SAMS Transfers-out	1,147,423	-	-	-	-	1,147,423
Transfers-out	(77,040)	-	-	-	-	(77,040)
Net other sources (uses) of financial resources	1,079,195	-	-	-	-	1,079,195
Net change in fund balances	-	-	-	-	-	-
Fund balances, July 1, 2011	-	-	-	-	-	-
FUND BALANCES, JUNE 30, 2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- **Fiscal Schedules and Analysis:**
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Fiscal Year 2012
 - Fiscal Year 2011
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash
 - Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable

- **Analysis of Operations (Unaudited):**
 - Agency Functions and Planning Program (Unaudited)
 - Average Number of Full Time Employees (Unaudited)
 - Annual Cost Statistics By Major Object Classification (Unaudited)
 - Emergency Purchases (Unaudited)
 - Illinois First Projects (Unaudited)
 - Memorandums of Understanding (Unaudited)
 - Service Efforts and Accomplishments (Unaudited)

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012
Fourteen Months Ended August 31, 2012

Schedule I

P.A. 97-0065
P.A. 97-0076
P.A. 97-0685

	Appropriations (Net of Transfers)			Expenditures through June 30, 2012	Approximate Lapse Period Expenditures through August 31, 2012	Approximate Total Expenditures 14 Months Ended August 31, 2012	Balance Reappropriated July 1, 2012	Approximate Balance Lapsed August 31, 2012
	New	Reappropriated	Total					
Appropriated Funds								
General Revenue (001)								
Aeronautics - Executive Air Transport	\$ 265,000	\$ -	\$ 265,000	\$ 122,275	\$ 41,742	\$ 164,017	\$ -	\$ 100,983
Reims. Service Boards for Reduced Forces	16,500,000	-	16,500,000	-	16,500,000	16,500,000	-	-
ADA Paratransit Services	4,675,000	-	4,675,000	-	4,675,000	4,675,000	-	-
Total General Revenue (001)	\$ 21,440,000	\$ -	\$ 21,440,000	\$ 122,275	\$ 21,216,742	\$ 21,339,017	\$ -	\$ 100,983
Road Fund (011):								
Central Administration and Planning:								
Central Administration and Planning	\$ 55,775,000	\$ -	\$ 55,775,000	\$ 45,593,158	\$ 1,917,315	\$ 47,510,473	\$ -	\$ 8,264,527
Planning, Research and Development	350,000	1,450,022	1,800,022	285,853	-	285,853	1,514,169	-
Hazardous Materials Abatement	600,000	241,568	841,568	475,647	-	475,647	365,921	-
Metro Planning - Federal/Local	37,000,000	75,204,862	112,204,862	33,731,229	-	33,731,229	74,473,634	3,999,999
Metro Planning - State Share	6,000,000	8,971,383	14,971,383	4,673,556	-	4,673,556	10,297,827	-
SAFETEA-LU - Federal Reimb.	1,750,000	-	1,750,000	1,269,996	1,814	1,271,810	-	478,190
IDOT ITS Priority Program - Federal Reimb.	2,000,000	20,044,465	22,044,465	1,427,154	-	1,427,154	20,617,311	-
IDOT ITS Priority Program - State	3,500,000	19,005,302	22,505,302	3,195,120	-	3,195,120	19,310,182	-
Railroad Crossing Safety Monitoring - ICC	40,000	-	40,000	14,954	-	14,954	-	25,046
ARRA/Other Capital	1,000,000	7,692,594	8,692,594	136,002	-	136,002	8,556,592	-
Information Processing	34,901,400	-	34,901,400	23,852,584	5,039,431	28,892,015	-	6,009,385
Central Administration Tort Claims	878,300	-	878,300	657,244	163,467	820,711	-	57,589
Claims For Civil Lawsuits	250,000	-	250,000	-	-	-	-	250,000
Enhance, Congest and Air Quality Projects	3,000,000	32,338,686	35,338,686	3,037,860	-	3,037,860	30,300,826	2,000,000
Auto Liability Claims	3,500,000	-	3,500,000	2,317,210	1,182,790	3,500,000	-	-
Total Central Administration and Planning	\$ 150,544,700	\$ 164,948,882	\$ 315,493,582	\$ 120,667,567	\$ 8,304,817	\$ 128,972,384	\$ 165,436,462	\$ 21,084,736
Division of Highways:								
Central Division of Highways	\$ 58,133,900	\$ 460,103	\$ 58,594,003	\$ 49,567,850	\$ 2,705,223	\$ 52,273,073	\$ -	\$ 6,320,930
Motorist Damage to State Vehicles and Equipment	1,000,000	1,319,610	2,319,610	492,475	-	492,475	1,827,135	-
State Radio Communications	1,000,000	920,794	1,920,794	194,459	-	194,459	1,726,335	-
Technology Transfer Center	100,000	73,643	173,643	89,995	-	89,995	83,648	-
Homeland Security	1,500,000	5,063,304	6,563,304	969,202	-	969,202	5,594,102	-
Day Labor	11,263,700	846,976	12,110,676	9,909,424	1,234,028	11,143,452	-	967,224
District 1	226,145,200	7,694,302	233,839,502	174,725,450	25,575,899	200,301,349	-	33,538,153
District 2	66,522,700	1,974,129	68,496,829	54,585,748	6,288,807	60,874,555	-	7,622,274
District 3	61,831,800	2,661,886	64,493,686	48,858,130	7,285,650	56,143,780	-	8,349,906
District 4	59,943,100	1,627,274	61,570,374	45,339,560	5,447,219	50,786,779	-	10,783,595
District 5	47,744,500	1,775,489	49,519,989	38,478,046	5,166,893	43,644,939	-	5,875,050
District 6	61,809,700	2,337,082	64,146,782	51,693,252	4,518,758	56,212,010	-	7,934,772
District 7	48,768,900	2,199,700	50,968,600	41,640,832	4,089,294	45,730,126	-	5,238,474
District 8	80,233,700	3,176,294	83,409,994	68,165,605	8,204,443	76,370,048	-	7,039,946
District 9	43,597,100	1,829,199	45,426,299	38,077,078	3,783,175	41,860,253	-	3,566,046
County Engineers Compensation Program	3,492,300	-	3,492,300	3,492,300	-	3,492,300	-	-
Maintenance Agreements	13,000,000	24,010,036	37,010,036	16,312,563	-	16,312,563	20,697,473	-
Land and Buildings	13,500,000	25,853,494	39,353,494	5,718,372	-	5,718,372	33,635,122	-
Hazardous Materials	750,000	8,804,947	9,554,947	764,881	-	764,881	8,790,066	-
Maintenance, Traffic and Physical Research Purposes	47,579,100	20,558,355	68,137,455	41,345,434	2,534,115	43,879,549	23,694,526	563,380
Motorist Damage to Highway Structures	5,500,000	7,232,194	12,732,194	4,873,993	-	4,873,993	7,858,201	-
Central Division of Highways Refunds	50,000	-	50,000	14,923	597	15,520	-	34,880
Total Division of Highways	\$ 853,465,700	\$ 120,418,811	\$ 973,884,511	\$ 695,309,572	\$ 76,834,101	\$ 772,143,673	\$ 103,906,608	\$ 97,834,230
Construction:								
Township Bridge	\$ 15,000,000	\$ 22,695,014	\$ 37,695,014	\$ 13,867,926	\$ -	\$ 13,867,926	\$ 23,827,088	\$ -
Apportionment Consultation w/ County Superintendents	35,814,300	-	35,814,300	35,814,300	-	35,814,300	-	-
Highway Construction - Consultant and Preliminary Eng.	-	6,455,030	6,455,030	1,447,167	-	1,447,167	5,007,863	-
Highway Construction & Refunds - State Share	610,504,000	1,180,860,305	1,791,364,305	646,663,592	-	646,663,592	1,144,700,713	-
Highway Construction & Refunds - Local Projects	487,385,700	1,112,080,969	1,599,466,669	409,408,085	-	409,408,085	1,190,058,584	-
Highway Construction - Federal	-	228,323,864	228,323,864	43,245,801	-	43,245,801	185,078,063	-
Highway Construction - State Share	-	148,979,840	148,979,840	46,977,058	-	46,977,058	102,002,782	-
ARRA Highways	-	438,885,001	438,885,001	79,825,864	-	79,825,864	359,059,137	-
Total Construction	\$ 1,148,704,000	\$ 3,138,280,023	\$ 4,286,984,023	\$ 1,277,249,793	\$ -	\$ 1,277,249,793	\$ 3,009,734,230	\$ -

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012
Fourteen Months Ended August 31, 2012

Schedule 1

P.A. 97-0065
P.A. 97-0076
P.A. 97-0685

	Appropriations (Net of Transfers)			Expenditures through June 30, 2012	Approximate Lapse Period Expenditures through August 31, 2012	Approximate Total Expenditures 14 Months Ended August 31, 2012	Balance Reappropriated July 1, 2012	Approximate Balance Lapsed August 31, 2012
	New	Reappropriated	Total					
Division of Traffic Safety:								
Traffic Safety	\$ 11,462,900	\$ -	\$ 11,462,900	\$ 9,505,623	\$ 100,649	\$ 9,606,272	\$ -	\$ 1,856,628
Primary Seatbelt Enforcement Incentive Grant	3,500,000	10,091,275	13,591,275	3,335,405	-	3,335,405	10,255,870	-
Distracted Driving Programs	1,500,000	-	1,500,000	-	-	-	600,000	900,000
Traffic Safety Implementation Program	3,156,300	-	3,156,300	2,329,890	77,144	2,407,034	-	749,266
Commercial Motor Vehicle Safety	5,860,300	-	5,860,300	4,127,307	144,238	4,271,545	-	1,588,755
Impaired Driving Incentive Program	891,200	-	891,200	149,562	29,995	179,557	-	711,643
Alcohol Traffic Safety Program (410)	1,437,200	-	1,437,200	209,474	33,809	243,283	-	1,193,917
IL Commerce Commission - Commercial Motor Vehicle	381,600	-	381,600	12,139	12,222	24,361	-	357,239
IL Liquor Control Commission - Alcohol Traffic Safety (410)	13,500	-	13,500	969	-	969	-	12,531
Department of Natural Resources - Alcohol Traffic Safety (410)	204,400	-	204,400	40,038	48,020	88,058	-	116,342
Secretary of State	351,400	-	351,400	110,602	19,551	130,153	-	221,247
Secretary of State - Impaired Driving Incentive Program	156,600	-	156,600	27,467	879	28,346	-	128,254
Secretary of State - Alcohol Traffic Safety (410)	127,300	-	127,300	76,469	10,962	87,431	-	39,869
Department of Public Health	110,700	-	110,700	64,118	28,455	92,573	-	18,127
Department of Public Health - Impaired Driving Incentive Program	150,000	-	150,000	-	-	-	-	150,000
Department of State Police	4,474,700	-	4,474,700	2,937,353	317,755	3,255,108	-	1,219,592
Department of State Police - Commercial Motor Vehicle	12,841,600	-	12,841,600	7,080,729	1,031,472	8,112,201	-	4,729,399
Department of State Police - Impaired Driving Incentive	308,000	-	308,000	12,990	3,309	16,299	-	291,701
Department of State Police - Alcohol Traffic Safety (410)	1,671,500	-	1,671,500	626,714	101,276	727,990	-	943,510
Illinois Local Law Enforcement Standards Training Board	50,000	-	50,000	21,694	23,450	45,144	-	4,856
Illinois Local Law Enforcement Standards Training BD (410)	194,000	-	194,000	69,808	41,740	111,548	-	82,452
Administrative Office of Illinois Courts (410)	40,500	-	40,500	2,422	15,357	17,779	-	22,721
Highway Safety Programs - Local Government Projects	10,100,000	12,177,191	22,277,191	7,462,224	-	7,462,224	14,814,967	-
Commercial Motor Vehicle - Local Government Projects	200,000	-	200,000	-	-	-	200,000	-
Impaired Driving Incentive Program - Local Government Projects	5,000,000	11,355,937	16,355,937	1,881,932	-	1,881,932	14,474,005	-
Alcohol Safety Programs (410)	4,000,000	12,747,334	16,747,334	5,079,638	-	5,079,638	11,667,696	-
Traffic Safety (Refunds)	8,800	-	8,800	1,601	-	1,601	-	7,199
Total Division of Traffic Safety	\$ 68,192,580	\$ 46,371,737	\$ 114,564,317	\$ 45,166,168	\$ 2,040,283	\$ 47,206,451	\$ 52,012,538	\$ 15,345,248
Division of Aeronautics:								
Division of Aeronautics	\$ 13,411,500	\$ -	\$ 13,411,500	\$ 10,704,973	\$ 569,932	\$ 11,274,905	\$ -	\$ 2,136,595
Grants for Air Navigation Facilities	400,000	993,793	1,393,793	88,944	-	88,944	1,304,849	-
Total Division of Aeronautics	\$ 13,811,500	\$ 993,793	\$ 14,805,293	\$ 10,793,917	\$ 569,932	\$ 11,363,849	\$ 1,304,849	\$ 2,136,595
Division of Public Transportation								
Division of Public Transportation	\$ 5,801,300	\$ -	\$ 5,801,300	\$ 4,042,340	\$ 281,725	\$ 4,324,065	\$ -	\$ 1,477,235
Technical & Transit Studies	194,500	747,576	942,076	174,268	-	174,268	767,808	-
Reims. Service Bonds for Reduced Fares	17,570,000	-	17,570,000	-	17,570,000	17,570,000	-	-
ADA Paratransit Services	3,825,000	-	3,825,000	-	3,825,000	3,825,000	-	-
Quad City Track Improvements	-	475,000	475,000	-	-	-	475,000	-
Intercity Rail Passenger Service	26,000,000	-	26,000,000	21,022,683	4,977,317	26,000,000	-	-
Chicago Region Environ. & Trans Efficiency	-	41,028,747	41,028,747	16,256,841	-	16,256,841	24,771,906	-
ARRA Mass Transportation	-	292,294,111	292,294,111	37,671,384	-	37,671,384	254,622,727	-
ARRA Rail	-	291,000,000	291,000,000	-	-	-	6,000,000	285,000,000
Total Division of Public Transportation	\$ 53,390,800	\$ 625,545,434	\$ 678,936,234	\$ 79,167,516	\$ 26,654,042	\$ 105,821,558	\$ 286,637,441	\$ 286,477,235
Total Road Fund (D11)	\$ 2,288,109,200	\$ 4,096,558,680	\$ 6,384,667,880	\$ 2,228,354,533	\$ 114,403,175	\$ 2,342,757,708	\$ 3,619,032,128	\$ 422,878,044
Motor Fuel Tax Fund (D12):								
Motor Fuel Tax Fund (D12)	\$ 12,803,500	\$ -	\$ 12,803,500	\$ 11,035,236	\$ 409,132	\$ 11,444,368	\$ -	\$ 1,359,132
Motor Fuel Tax Fund (413)	-	-	212,868,000	182,028,183	14,454,245	196,482,428	-	16,385,572
Motor Fuel Tax Fund (414)	298,040,000	-	298,040,000	255,286,598	20,271,449	275,558,047	-	22,481,953
Motor Fuel Tax Fund (415)	96,592,000	-	96,592,000	82,617,190	6,560,353	89,177,543	-	7,414,457
Total Motor Fuel Tax Funds	\$ 620,303,500	\$ -	\$ 620,303,500	\$ 530,967,207	\$ 41,695,179	\$ 572,662,386	\$ -	\$ 47,641,114

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012
Fourteen Months Ended August 31, 2012

Schedule I

P.A. 97-0065
P.A. 97-0076
P.A. 97-0685

	Appropriations (Net of Transfers)			Expenditures through June 30, 2012	Approximate Lapse Period Expenditures through August 31, 2012	Approximate Total Expenditures 14 Months Ended August 31, 2012	Balance Reappropriated July 1, 2012	Approximate Balance Lapsed August 31, 2012
	New	Reappropriated	Total					
Grade Crossing Protection Fund (019)	\$ 39,000,000	\$ 80,459,049	\$ 119,459,049	\$ 32,359,287	\$ -	\$ 32,359,287	\$ 87,099,762	\$ -
Aeronautics Fund (046):								
Refunds	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Total Aeronautics Fund (046):	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Federal/Local Airport Fund (095)								
Division of Aeronautics								
Grants for Air Navigation Facilities	\$ 130,000,000	\$ 540,068,776	\$ 670,068,776	\$ 85,002,593	\$ -	\$ 85,002,593	\$ 550,066,184	\$ 34,999,999
Total Division of Aeronautics	\$ 130,000,000	\$ 540,068,776	\$ 670,068,776	\$ 85,002,593	\$ -	\$ 85,002,593	\$ 550,066,184	\$ 34,999,999
American Recovery and Reinvestment Act								
American Recovery/Reinvestment Act-Aeronautics	\$ -	\$ 118,903,702	\$ 118,903,702	\$ 425,602	\$ -	\$ 425,602	\$ 3,478,100	\$ 115,000,000
Total American Recovery and Reinvestment Act	\$ -	\$ 118,903,702	\$ 118,903,702	\$ 425,602	\$ -	\$ 425,602	\$ 3,478,100	\$ 115,000,000
Total Federal/Local Airport Fund (095)	\$ 130,000,000	\$ 658,972,478	\$ 788,972,478	\$ 85,428,195	\$ -	\$ 85,428,195	\$ 553,544,284	\$ 149,999,999
Intercity Passenger Rail Fund (233)	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
State Rail Freight Loan Repayment Fund (265)	\$ 2,700,000	\$ 15,533,235	\$ 18,233,235	\$ 4,873,033	\$ -	\$ 4,873,033	\$ 12,860,203	\$ 499,999
Air Transportation Revolving Fund (309)	\$ 850,000	\$ -	\$ 850,000	\$ 601,120	\$ 76,388	\$ 677,508	\$ -	\$ 172,492
Tax Recovery Fund (310)	\$ 540,000	\$ -	\$ 540,000	\$ 446,582	\$ 58,901	\$ 505,483	\$ -	\$ 34,517
Federal High Speed Rail Trust Fund (433)								
Public Transportation								
Federal High Speed Rail	\$ -	\$ 210,000,000	\$ 210,000,000	\$ 937,817	\$ -	\$ 937,817	\$ 209,062,183	\$ -
Total Public Transportation	\$ -	\$ 210,000,000	\$ 210,000,000	\$ 937,817	\$ -	\$ 937,817	\$ 209,062,183	\$ -
American Recovery and Reinvestment Act								
American Recovery and Reinvestment Act - Rail	\$ -	\$ 1,300,000,000	\$ 1,300,000,000	\$ 108,206,398	\$ -	\$ 108,206,398	\$ 1,191,793,602	\$ -
Total American Recovery and Reinvestment Act	\$ -	\$ 1,300,000,000	\$ 1,300,000,000	\$ 108,206,398	\$ -	\$ 108,206,398	\$ 1,191,793,602	\$ -
Total Federal High Speed Rail Trust Fund (433)	\$ -	\$ 1,510,000,000	\$ 1,510,000,000	\$ 109,144,215	\$ -	\$ 109,144,215	\$ 1,400,855,785	\$ -
Bond Series "A" Fund (553)	\$ -	\$ 1,012,619,453	\$ 1,012,619,453	\$ 419,299,876	\$ -	\$ 419,299,876	\$ 593,319,577	\$ -
Bond Series "B" Fund (554)								
Division of Aeronautics:								
Grants For Air Navigation Facilities	\$ 33,000,000	\$ -	\$ 33,000,000	\$ 1,911,770	\$ -	\$ 1,911,770	\$ 31,088,230	\$ -
Chicago Region Environmental & Trans Efficiency	-	\$ 294,440,870	\$ 294,440,870	\$ 6,834,573	\$ -	\$ 6,834,573	\$ 287,606,297	\$ -
Third Chicago Area Airport	-	\$ 40,000,000	\$ 40,000,000	\$ 2,721,240	\$ -	\$ 2,721,240	\$ 37,278,760	\$ -
Total Division of Aeronautics	\$ 33,000,000	\$ 334,440,870	\$ 367,440,870	\$ 11,467,583	\$ -	\$ 11,467,583	\$ 355,973,287	\$ -
Public Transportation:								
Public Transportation Grants FY 2011	\$ -	\$ 5,000,002	\$ 5,000,002	\$ -	\$ -	\$ -	\$ 5,000,002	\$ -
Public Transportation Grants FY 2010	-	\$ 1,888,304,537	\$ 1,888,304,537	\$ 193,847,522	\$ -	\$ 193,847,522	\$ 1,694,457,015	\$ -
Public Transportation Grants FY 2009	-	\$ 1,000,000,000	\$ 1,000,000,000	\$ -	\$ -	\$ -	\$ 1,000,000,000	\$ -
Public Transportation Grants - Prior to FY 2009	-	\$ 69,720,836	\$ 69,720,836	\$ 28,483,592	\$ -	\$ 28,483,592	\$ 41,237,244	\$ -
Rail Freight Services Assistance	-	\$ 489,099,169	\$ 489,099,169	\$ 49,710,135	\$ -	\$ 49,710,135	\$ 439,389,034	\$ -
Total Public Transportation	\$ -	\$ 3,452,124,544	\$ 3,452,124,544	\$ 272,041,249	\$ -	\$ 272,041,249	\$ 3,180,083,295	\$ -
Total Bond Series "B" Fund (554)	\$ 33,000,000	\$ 3,786,565,414	\$ 3,819,565,414	\$ 283,508,832	\$ -	\$ 283,508,832	\$ 3,536,056,582	\$ -

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012
Fourteen Months Ended August 31, 2012

Schedule I

P.A. 97-0065
P.A. 97-0076
P.A. 97-0685

	Appropriations (Net of Transfers)			Expenditures through June 30, 2012	Approximate Lapse Period Expenditures through August 31, 2012	Approximate Total Expenditures 14 Months Ended August 31, 2012	Balance Reappropriated July 1, 2012	Approximate Balance Lapsed August 31, 2012
	New	Reappropriated	Total					
Bond Series "D" Fund (695)								
Grants	\$ -	\$ 400,001,129	\$ 400,001,129	\$ 100,001,129	\$ -	\$ 100,001,129	\$ 300,000,000	\$ -
Construction	-	2,567,428,186	2,567,428,186	367,447,654	-	367,447,654	2,199,980,532	-
Total Bond Series "D" Fund (695)	\$ -	\$ 2,967,429,315	\$ 2,967,429,315	\$ 467,448,783	\$ -	\$ 467,448,783	\$ 2,499,980,532	\$ -
Downstate Transit Improvement Fund (559)	\$ 20,000,000	\$ 29,722,250	\$ 49,722,250	\$ -	\$ -	\$ -	\$ 44,987,250	\$ 4,735,000
Transportation Safety Highway Hireback Fund (589)	\$ 450,000	\$ -	\$ 450,000	\$ 441,000	\$ -	\$ 441,000	\$ -	\$ 9,000
Public Transportation Fund (627)	\$ 455,894,382	\$ -	\$ 455,894,382	\$ 454,946,882	\$ -	\$ 454,946,882	\$ -	\$ 947,500
Downstate Public Transportation Fund (648)	\$ 193,827,000	\$ -	\$ 193,827,000	\$ 160,682,905	\$ 5,506,615	\$ 166,189,520	\$ -	\$ 27,637,480
Roadside Memorial Fund (697) (New FY11)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Federal Mass Transit Fund (853)								
Public Transportation Transit Studies - Federal Reimb.	\$ 972,500	\$ 3,629,792	\$ 4,602,292	\$ 620,542	\$ -	\$ 620,542	\$ 3,981,750	\$ -
Federal Share of Capital & Operating Grants	38,000,000	27,892,315	65,892,315	24,348,561	-	24,348,561	41,543,754	-
Total Public Transportation	\$ 38,972,500	\$ 31,522,107	\$ 70,494,607	\$ 24,969,103	\$ -	\$ 24,969,103	\$ 45,525,504	\$ -
American Recovery and Reinvestment Act								
American Recovery/Reinvestment Act-Mass Transportation	\$ -	\$ 28,690,521	\$ 28,690,521	\$ 5,046,780	\$ -	\$ 5,046,780	\$ 23,643,741	\$ -
Total American Recovery and Reinvestment Act	\$ -	\$ 28,690,521	\$ 28,690,521	\$ 5,046,780	\$ -	\$ 5,046,780	\$ 23,643,741	\$ -
Total Federal Mass Transit (853)	\$ 38,972,500	\$ 60,212,628	\$ 99,185,128	\$ 30,015,883	\$ -	\$ 30,015,883	\$ 69,169,245	\$ -
Cycle Rider Safety Fund (863)								
Division of Traffic Safety:								
Operations - Group Insurance	\$ 476,500	\$ -	\$ 476,500	\$ 309,393	\$ 4,327	\$ 313,720	\$ -	\$ 162,780
Grants - Training	4,000,000	5,245,880	9,245,880	4,225,329	-	4,225,329	5,020,551	-
Total Cycle Rider Safety Fund (863)	\$ 4,476,500	\$ 5,245,880	\$ 9,722,380	\$ 4,534,722	\$ 4,327	\$ 4,539,049	\$ 5,020,551	\$ 162,780
State Construction Fund (902)								
Hwy Construction - Consultant & Preliminary Engineering	\$ -	\$ 5,248,408	\$ 5,248,408	\$ 332,981	\$ -	\$ 332,981	\$ 4,915,427	\$ -
State Construction	720,000,000	782,497,683	1,502,497,683	649,404,067	-	649,404,067	853,093,616	-
Total State Construction Fund (902)	\$ 720,000,000	\$ 787,746,091	\$ 1,507,746,091	\$ 649,737,048	\$ -	\$ 649,737,048	\$ 858,009,043	\$ -
Rail Freight Loan Repayment Fund (936)	\$ 500,000	\$ 4,548,488	\$ 5,048,488	\$ 285,740	\$ -	\$ 285,740	\$ 3,762,748	\$ 1,000,000
Total Appropriations (All Funds)	\$ 4,570,713,582	\$ 15,015,612,961	\$ 19,586,326,543	\$ 5,463,198,118	\$ 182,961,327	\$ 5,646,159,445	\$ 13,283,697,690	\$ 656,469,408

Note: Appropriations, expenditures, reappropriated balances, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor. Approximate lapse period expenditures do not include interest payments approved for payment by the Department and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011
Eighteen Months Ended December 31, 2011

Schedule 2

P.A. 96-0956
P.A. 96-0957

	Appropriations (Net of Transfers)			Expenditures (through June 30, 2011)	Lapse Period Expenditures (through August 31, 2011)	Total Expenditures 18 Months Ended December 31, 2011	Balance Reappropriated July 1, 2011	Balance Lapsed December 31, 2011
	New	Reappropriated	Total					
Appropriated Funds								
General Revenue (001)								
Operations	\$ 265,000	\$ -	\$ 265,000	\$ 145,612	\$ 27,924	\$ 173,536	\$ -	\$ 91,464
Awards and Grants	32,876,600	-	32,876,600	19,875,000	12,261,053	32,136,053	-	740,547
Governor's Discretionary Funds	45,893,000	-	45,893,000	18,699,563	27,193,400	45,892,963	-	37
Total General Revenue (001)	\$ 79,034,600	\$ -	\$ 79,034,600	\$ 38,720,175	\$ 39,482,377	\$ 78,202,552	\$ -	\$ 832,048
Road Fund (011):								
Central Administration and Planning:								
Central Administration and Planning	\$ 49,874,800	\$ -	\$ 49,874,800	\$ 39,211,804	\$ 1,394,472	\$ 40,606,276	\$ -	\$ 9,268,524
Planning, Research and Development	350,000	2,211,614	2,561,614	1,111,593	-	1,111,593	1,450,021	-
Hazardous Materials Abatement	250,000	503,731	753,731	512,163	-	512,163	241,568	-
Metro Planning - Federal/Local	38,000,000	68,706,123	106,706,123	31,501,261	-	31,501,261	75,204,862	-
Metro Planning - State Share	6,000,000	7,595,537	13,595,537	4,624,154	-	4,624,154	8,971,383	-
SAFETEA-LU - Federal Reimb.	1,750,000	-	1,750,000	1,020,648	(5,137)	1,015,511	-	734,489
IDOT ITS Priority Program - Federal Reimb.	2,000,000	20,306,964	22,306,964	2,262,499	-	2,262,499	20,044,465	-
IDOT ITS Priority Program - State	3,500,000	17,151,112	20,651,112	1,645,811	-	1,645,811	19,005,301	-
Railroad Crossing Safety Monitoring - ICC	125,000	-	125,000	66,577	34,946	101,523	-	23,477
ARRA/Other Capital	3,500,000	4,922,078	8,422,078	729,484	-	729,484	7,692,594	-
Information Processing	33,168,000	-	33,168,000	22,595,949	6,169,994	28,765,943	-	4,402,057
Central Administration Tort Claims	2,270,300	-	2,270,300	610,562	1,657,508	2,268,070	-	2,230
Claims For Civil Lawsuits	250,000	-	250,000	-	-	-	-	250,000
Enhance, Congest and Air Quality Projects	5,000,000	31,818,979	36,818,979	4,480,294	-	4,480,294	32,338,685	-
Auto Liability Claims	2,950,000	-	2,950,000	2,661,053	288,947	2,950,000	-	-
Total Central Administration and Planning	\$ 148,988,100	\$ 153,216,138	\$ 302,204,238	\$ 113,033,852	\$ 9,540,730	\$ 122,574,582	\$ 164,948,879	\$ 14,680,777
Division of Highways:								
Central Division of Highways	\$ 53,436,400	\$ -	\$ 53,436,400	\$ 44,605,760	\$ 1,004,697	\$ 45,610,457	\$ 460,103	\$ 7,365,840
Motorist Damage to State Vehicles and Equipment	1,000,000	625,203	1,625,203	305,593	-	305,593	1,319,610	-
State Radio Communications (STARCOM)	1,000,000	1,259,006	2,259,006	1,338,212	-	1,338,212	920,794	-
Technology Transfer Center	100,000	69,570	169,570	95,927	-	95,927	73,643	-
Homeland Security	3,000,000	4,269,518	7,269,518	2,206,214	-	2,206,214	5,063,304	-
Day Labor	10,791,700	-	10,791,700	7,190,414	901,625	8,092,039	846,976	1,852,685
District 1	211,302,400	-	211,302,400	176,152,405	8,623,059	184,775,464	7,694,302	18,832,634
District 2	62,239,900	-	62,239,900	55,193,782	1,790,328	56,984,110	1,974,129	3,281,661
District 3	58,291,200	-	58,291,200	50,230,841	1,772,034	52,002,875	2,661,886	3,626,439
District 4	56,553,800	-	56,553,800	47,129,026	1,475,492	48,604,518	1,627,274	6,322,008
District 5	45,181,100	-	45,181,100	38,837,518	1,375,829	40,213,347	1,775,489	3,192,264
District 6	56,731,200	-	56,731,200	48,466,988	1,792,412	50,259,400	2,337,082	4,134,718
District 7	45,456,100	-	45,456,100	39,766,853	1,391,346	41,158,199	2,199,700	2,098,201
District 8	75,514,400	-	75,514,400	63,769,369	3,358,104	67,127,473	3,176,294	5,210,633
District 9	41,151,100	-	41,151,100	35,259,799	1,841,941	37,101,740	1,829,199	2,220,161
County Engineers Compensation Program	3,347,600	-	3,347,600	3,347,600	-	3,347,600	-	-
Maintenance Agreements	13,000,000	24,836,545	37,836,545	13,826,509	-	13,826,509	24,010,036	-
Land and Buildings	10,050,000	22,616,767	32,666,767	6,813,274	-	6,813,274	25,853,493	-
Hazardous Materials	1,158,600	8,095,939	9,254,539	449,593	-	449,593	8,804,946	-
Maintenance, Traffic and Physical Research Purposes	46,579,100	19,627,915	66,207,015	43,296,471	1,954,661	45,251,132	20,558,355	397,528
Motorist Damage to Highway Structures	9,170,000	3,230,310	12,400,310	5,168,116	-	5,168,116	7,232,194	-
Central Division of Highways Refunds	50,000	-	50,000	12,390	-	12,390	-	37,610
Total Division of Highways	\$ 805,104,600	\$ 84,630,773	\$ 889,735,373	\$ 683,462,654	\$ 27,281,528	\$ 710,744,182	\$ 120,418,809	\$ 58,572,382

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011
Eighteen Months Ended December 31, 2011

Schedule 2

P.A. 96-0956
P.A. 96-0957

	Appropriations (Net of Transfers)			Expenditures through June 30, 2011	Lapse Period Expenditures through August 31, 2011	Total Expenditures 18 Months Ended December 31, 2011	Balance Reappropriated July 1, 2011	Balance Lapsed December 31, 2011
	New	Reappropriated	Total					
Construction:								
Township Bridge	\$ 15,000,000	\$ 16,815,123	\$ 31,815,123	\$ 9,120,109	\$ -	\$ 9,120,109	\$ 22,695,014	\$ -
Apportionment Consultation W/ County Superintendents	35,814,300	-	35,814,300	35,814,300	-	35,814,300	-	-
Highway Construction - Consultant and Preliminary Eng.	-	10,511,078	10,511,078	4,056,049	-	4,056,049	6,455,029	-
Highway Construction & Refunds - State Share	1,032,000,000	653,399,526	1,685,399,526	504,539,224	-	504,539,224	1,180,860,302	-
Highway Construction & Refunds - Local Projects	398,185,702	1,082,550,776	1,480,736,478	368,655,513	-	368,655,513	1,112,080,965	-
Highway Construction - Federal	-	258,463,301	258,463,301	30,139,442	-	30,139,442	228,323,859	-
Highway Construction - State Share	-	200,030,682	200,030,682	51,050,843	-	51,050,843	148,979,839	-
ARRA Highways	-	712,413,648	712,413,648	273,528,648	-	273,528,648	438,885,000	-
Total Construction	\$ 1,481,000,002	\$ 2,934,184,134	\$ 4,415,184,136	\$ 1,276,904,128	\$ -	\$ 1,276,904,128	\$ 3,138,280,008	\$ -
Division of Traffic Safety:								
Traffic Safety	\$ 11,296,700	\$ -	\$ 11,296,700	\$ 8,844,821	\$ (20,534)	\$ 8,824,287	\$ -	\$ 2,472,413
Primary Seatbelt Enforcement Incentive Grant	3,500,000	11,481,944	14,981,944	4,890,670	-	4,890,670	10,091,274	-
Traffic Safety Implementation Program	3,094,800	-	3,094,800	1,926,982	65,970	1,992,952	-	1,101,848
Commercial Motor Vehicle Safety	5,765,500	-	5,765,500	4,011,322	114,708	4,126,030	-	1,639,470
Impaired Driving Incentive Program	887,900	-	887,900	145,640	250	145,890	-	742,010
Alcohol Traffic Safety Program (410)	1,415,900	-	1,415,900	617,581	16,612	634,193	-	781,707
Department of Natural Resources - Alcohol Traffic Safety (410)	201,200	-	201,200	126,287	35,418	161,705	-	39,495
Secretary of State	354,700	-	354,700	20,234	807	21,041	-	333,659
Secretary of State - Impaired Driving Incentive Program	207,500	-	207,500	28,309	2,123	30,432	-	177,068
Secretary of State - Alcohol Traffic Safety (410)	408,200	-	408,200	167,533	11,951	179,484	-	228,716
Department of Public Health	110,700	-	110,700	58,188	39,379	97,567	-	13,133
Department of Public Health - Impaired Driving Incentive Program	175,000	-	175,000	-	-	-	-	175,000
Department of State Police	5,027,900	-	5,027,900	2,720,546	233,800	2,954,346	-	2,073,554
Department of State Police - Commercial Motor Vehicle	12,312,800	-	12,312,800	7,123,362	327,059	7,450,421	-	4,862,379
Department of State Police - Impaired Driving Incentive	673,000	-	673,000	14,581	286,276	300,857	-	372,143
Department of State Police - Alcohol Traffic Safety (410)	1,504,100	-	1,504,100	1,268,700	78,857	1,347,557	-	156,543
Illinois Local Law Enforcement Standards Training Board	50,000	-	50,000	795	17,950	18,745	-	31,255
Illinois Local Law Enforcement Standards Training BD (410)	175,000	-	175,000	19,616	115,766	135,382	-	39,618
Administrative Office of Illinois Courts (410)	42,500	-	42,500	10,262	14,453	24,715	-	17,785
Highway Safety Programs - Local Government Projects	10,100,000	9,317,080	19,417,080	7,239,890	-	7,239,890	12,177,190	-
Impaired Driving Incentive Program - Local Government Projects	7,000,000	5,923,895	12,923,895	1,567,959	-	1,567,959	11,355,936	-
Alcohol Safety Programs (410)	6,000,000	10,548,748	16,548,748	3,801,414	-	3,801,414	12,747,334	-
Traffic Safety (Refunds)	8,800	-	8,800	411	-	411	-	8,389
Total Division of Traffic Safety	\$ 70,312,200	\$ 37,271,667	\$ 107,583,867	\$ 44,605,103	\$ 1,340,845	\$ 45,945,948	\$ 46,371,734	\$ 15,266,185
Division of Aeronautics:								
Division of Aeronautics	\$ 12,900,900	\$ -	\$ 12,900,900	\$ 10,645,637	\$ 238,732	\$ 10,884,369	\$ -	\$ 2,016,531
Grants for Air Navigation Facilities	1,100,000	-	1,100,000	106,208	-	106,208	993,792	-
Total Division of Aeronautics	\$ 14,000,900	\$ -	\$ 14,000,900	\$ 10,751,845	\$ 238,732	\$ 10,990,577	\$ 993,792	\$ 2,016,531
Division of Public Transportation								
Division of Public Transportation	\$ 4,952,800	\$ -	\$ 4,952,800	\$ 4,265,504	\$ 4,286	\$ 4,269,790	\$ -	\$ 683,010
Technical & Transit Studies	850,000	-	850,000	102,424	-	102,424	747,576	-
Intercity Rail Passenger Service	-	475,000	475,000	-	-	-	475,000	-
Chicago Region Environ. & Trans Efficiency	-	74,704,237	74,704,237	33,675,490	-	33,675,490	41,028,747	-
ARRA Mass Transportation	-	300,000,000	300,000,000	7,705,889	-	7,705,889	292,294,111	-
ARRA Rail	-	291,000,000	291,000,000	-	-	-	291,000,000	-
Total Division of Public Transportation	\$ 5,802,800	\$ 666,179,237	\$ 671,982,037	\$ 45,749,307	\$ 4,286	\$ 45,753,593	\$ 625,545,434	\$ 683,010
Total Road Fund (011)	\$ 2,525,208,602	\$ 3,875,481,949	\$ 6,400,690,551	\$ 2,174,506,889	\$ 38,406,121	\$ 2,212,913,010	\$ 4,096,558,656	\$ 91,218,885

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2011
 Eighteen Months Ended December 31, 2011

P.A. 96-0956
 P.A. 96-0957

	Appropriations (Net of Transfers)			Expenditures through June 30, 2011	Lapse Period Expenditures through August 31, 2011	Total Expenditures 18 Months Ended December 31, 2011	Balance Reappropriated July 1, 2011	Balance Lapsed December 31, 2011
	New	Reappropriated	Total					
Motor Fuel Tax Fund (012):	\$ 12,728,700	\$ -	\$ 12,728,700	\$ 10,866,972	\$ (48,295)	\$ 10,818,677	\$ -	\$ 1,910,023
Motor Fuel Tax Fund (413)	215,300,000	-	215,300,000	187,369,460	15,189,315	202,558,775	-	12,741,225
Motor Fuel Tax Fund (414)	302,025,000	-	302,025,000	262,779,388	21,302,353	284,081,741	-	17,943,259
Motor Fuel Tax Fund (415)	97,675,000	-	97,675,000	85,041,437	6,893,980	91,935,417	-	5,739,583
Total Motor Fuel Tax Funds	\$ 627,728,700	\$ -	\$ 627,728,700	\$ 546,057,257	\$ 43,337,353	\$ 589,394,610	\$ -	\$ 38,334,090
Grade Crossing Protection Fund (019)	\$ 39,000,000	\$ 75,547,048	114,547,048	\$ 34,088,000	\$ -	\$ 34,088,000	\$ 80,459,048	\$ -
Aeronautics Fund (046):								
Commodities	\$ 99,500	\$ -	\$ 99,500	\$ 11,003	\$ -	\$ 11,003	\$ -	\$ 88,497
Refunds	500	-	500	20	-	20	-	480
Total Aeronautics Fund (046):	\$ 100,000	\$ -	\$ 100,000	\$ 11,023	\$ -	\$ 11,023	\$ -	\$ 88,977
Federal/Local Airport Fund (095)								
Division of Aeronautics								
Grants for Air Navigation Facilities	\$ 137,000,000	\$ 479,730,805	\$ 616,730,805	\$ 76,662,029	\$ -	\$ 76,662,029	\$ 540,068,776	\$ -
Total Division of Aeronautics	\$ 137,000,000	\$ 479,730,805	\$ 616,730,805	\$ 76,662,029	\$ -	\$ 76,662,029	\$ 540,068,776	\$ -
American Recovery and Reinvestment Act								
American Recovery/Reinvestment Act-Aeronautics	\$ -	\$ 133,285,919	\$ 133,285,919	\$ 14,382,218	\$ -	\$ 14,382,218	\$ 118,903,701	\$ -
Total American Recovery and Reinvestment Act	\$ -	\$ 133,285,919	\$ 133,285,919	\$ 14,382,218	\$ -	\$ 14,382,218	\$ 118,903,701	\$ -
Total Federal/Local Airport Fund (095)	\$ 137,000,000	\$ 613,016,724	\$ 750,016,724	\$ 91,044,247	\$ -	\$ 91,044,247	\$ 658,972,477	\$ -
Intercity Passenger Rail Fund (233)	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 404,000	\$ 404,000	\$ -	\$ 346,000
State Rail Freight Loan Repayment Fund (265)	\$ 2,700,000	\$ 16,749,835	\$ 19,449,835	\$ 3,916,601	\$ -	\$ 3,916,601	\$ 15,533,234	\$ -
Air Transportation Revolving Fund (309)	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 478,323	\$ 68,615	\$ 546,938	\$ -	\$ 453,062
Tax Recovery Fund (310)	\$ 600,000	\$ -	\$ 600,000	\$ 398,839	\$ -	\$ 398,839	\$ -	\$ 201,161
Federal High Speed Rail Trust Fund (433)								
Public Transportation								
Federal High Speed Rail	\$ -	\$ 210,000,000	\$ 210,000,000	\$ -	\$ -	\$ -	\$ 210,000,000	\$ -
Total Public Transportation	\$ -	\$ 210,000,000	\$ 210,000,000	\$ -	\$ -	\$ -	\$ 210,000,000	\$ -
American Recovery and Reinvestment Act								
American Recovery and Reinvestment Act - Rail	\$ -	\$ 1,300,000,000	\$ 1,300,000,000	\$ -	\$ -	\$ -	\$ 1,300,000,000	\$ -
Total American Recovery and Reinvestment Act	\$ -	\$ 1,300,000,000	\$ 1,300,000,000	\$ -	\$ -	\$ -	\$ 1,300,000,000	\$ -
Total Federal High Speed Rail Trust Fund (433)	\$ -	\$ 1,510,000,000	\$ 1,510,000,000	\$ -	\$ -	\$ -	\$ 1,510,000,000	\$ -
Bond Series "A" Fund (553)	\$ 141,500,000	\$ 1,488,061,443	\$ 1,629,561,443	\$ 616,941,990	\$ -	\$ 616,941,990	\$ 1,012,619,453	\$ -

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2011
 Eighteen Months Ended December 31, 2011

P.A. 96-0956
 P.A. 96-0957

	Appropriations (Net of Transfers)			Expenditures through June 30, 2011	Lapse Period Expenditures through August 31, 2011	Total Expenditures 18 Months Ended December 31, 2011	Balance Reappropriated July 1, 2011	Balance Lapsed December 31, 2011
	New	Reappropriated	Total					
Bond Series "B" Fund (554)								
Division of Aeronautics:								
Grants For Air Navigation Facilities	\$ -	\$ 33,527,278	\$ 33,527,278	\$ 1,509,752	\$ -	\$ 1,509,752	\$ -	\$ 32,017,526
Chicago Region Environmental & Trans Efficiency	-	300,000,000	300,000,000	5,559,131	-	5,559,131	294,440,869	-
Third Chicago Area Airport	-	114,864,014	114,864,014	3,811,816	-	3,811,816	40,000,000	71,052,198
Total Division of Aeronautics	\$ -	\$ 448,391,292	\$ 448,391,292	\$ 10,880,699	\$ -	\$ 10,880,699	\$ 334,440,869	\$ 103,069,724
Public Transportation:								
Public Transportation Grants FY 2011 (new FY11)	5,000,002	-	5,000,002	-	-	-	5,000,002	-
Public Transportation Grants FY 2010	-	2,000,000,000	2,000,000,000	111,695,463	-	111,695,463	1,888,304,537	-
Public Transportation Grants FY 2009	-	1,000,000,000	1,000,000,000	-	-	-	1,000,000,000	-
Public Transportation Grants - Prior to FY 2009	-	84,251,143	84,251,143	9,530,307	-	9,530,307	69,720,836	5,000,000
Rail Freight Services Assistance	-	576,973,923	576,973,923	87,874,755	-	87,874,755	489,099,168	-
Total Public Transportation	\$ 5,000,002	\$ 3,661,225,066	\$ 3,666,225,068	\$ 209,100,525	\$ -	\$ 209,100,525	\$ 3,452,124,543	\$ 5,000,000
Total Bond Series "B" Fund (554)	\$ 5,000,002	\$ 4,109,616,358	\$ 4,114,616,360	\$ 219,981,224	\$ -	\$ 219,981,224	\$ 3,786,565,412	\$ 108,069,724
Bond Series "D" Fund (695)								
Grants	\$ -	\$ 500,000,000	\$ 500,000,000	\$ 99,998,871	\$ -	\$ 99,998,871	\$ 400,001,129	\$ -
Construction	-	3,017,883,625	3,017,883,625	450,455,439	-	450,455,439	2,567,428,186	-
Total Bond Series "D" Fund (695)	\$ -	\$ 3,517,883,625	\$ 3,517,883,625	\$ 550,454,310	\$ -	\$ 550,454,310	\$ 2,967,429,315	\$ -
Downstate Transit Improvement Fund (559)	\$ 25,000,000	\$ 17,482,250	\$ 42,482,250	\$ -	\$ -	\$ -	\$ 29,722,250	\$ 12,760,000
Transportation Safety Highway Hireback Fund (589)	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Public Transportation Fund (627)	\$ 415,700,000	\$ -	\$ 415,700,000	\$ 415,088,995	\$ -	\$ 415,088,995	\$ -	\$ 611,005
Downstate Public Transportation Fund (648)	\$ 172,504,600	\$ -	\$ 172,504,600	\$ 143,076,431	\$ 8,021,842	\$ 151,098,273	\$ -	\$ 21,406,327
Budget Relief Fund (678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadside Memorial Fund (697)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Federal Mass Transit Fund (853)								
Public Transportation Transit Studies - Federal Reimb.	\$ 972,500	\$ 2,996,715	\$ 3,969,215	\$ 339,423	\$ -	\$ 339,423	\$ 3,629,792	\$ -
Federal Share of Capital & Operating Grants	16,000,000	32,351,034	48,351,034	20,458,720	-	20,458,720	27,892,314	-
Total Public Transportation	\$ 16,972,500	\$ 35,347,749	\$ 52,320,249	\$ 20,798,143	\$ -	\$ 20,798,143	\$ 31,522,106	\$ -
American Recovery and Reinvestment Act								
American Recovery/Reinvestment Act-Mass Transportation	\$ -	\$ 33,926,296	\$ 33,926,296	\$ 5,235,776	\$ -	\$ 5,235,776	\$ 28,690,520	\$ -
Total American Recovery and Reinvestment Act	\$ -	\$ 33,926,296	\$ 33,926,296	\$ 5,235,776	\$ -	\$ 5,235,776	\$ 28,690,520	\$ -
Total Federal Mass Transit (853)	\$ 16,972,500	\$ 69,274,045	\$ 86,246,545	\$ 26,033,919	\$ -	\$ 26,033,919	\$ 60,212,626	\$ -
Cycle Rider Safety Fund (863)								
Division of Traffic Safety:								
Operations - Group Insurance	\$ 430,900	\$ -	\$ 430,900	\$ 337,931	\$ (2,761)	\$ 335,170	\$ -	\$ 95,730
Grants - Training	4,000,000	5,193,509	9,193,509	3,947,630	-	3,947,630	5,245,879	-
Total Cycle Rider Safety Fund (863)	\$ 4,430,900	\$ 5,193,509	\$ 9,624,409	\$ 4,285,561	\$ (2,761)	\$ 4,282,800	\$ 5,245,879	\$ 95,730

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011
Eighteen Months Ended December 31, 2011

P.A. 96-0956
P.A. 96-0957

	Appropriations (Net of Transfers)			Expenditures (through June 30, 2011)	Lapse Period Expenditures (through August 31, 2011)	Total Expenditures 18 Months Ended December 31, 2011	Balance Reappropriated July 1, 2011	Balance Lapsed December 31, 2011
	New	Reappropriated	Total					
State Construction Fund (902)								
Hwy Construction - Consultant & Preliminary Engineering	\$ -	\$ 7,116,765	\$ 7,116,765	\$ 1,868,358	\$ -	\$ 1,868,358	\$ 5,248,407	\$ -
State Construction	452,500,000	950,599,353	1,403,099,353	620,601,673	-	620,601,673	782,497,680	-
Total State Construction Fund (902)	<u>\$ 452,500,000</u>	<u>\$ 957,716,118</u>	<u>\$ 1,410,216,118</u>	<u>\$ 622,470,031</u>	<u>\$ -</u>	<u>\$ 622,470,031</u>	<u>\$ 787,746,087</u>	<u>\$ -</u>
Rail Freight Loan Repayment Fund (936)	<u>\$ 1,045,000</u>	<u>\$ 4,818,022</u>	<u>\$ 5,863,022</u>	<u>\$ 1,314,534</u>	<u>\$ -</u>	<u>\$ 1,314,534</u>	<u>\$ 4,548,488</u>	<u>\$ -</u>
Total Appropriations (All Funds)	<u>\$ 4,648,274,904</u>	<u>\$ 16,260,840,926</u>	<u>\$ 20,909,115,830</u>	<u>\$ 5,488,868,349</u>	<u>\$ 129,717,547</u>	<u>\$ 5,618,585,896</u>	<u>\$ 15,015,612,925</u>	<u>\$ 274,917,009</u>
Non-Appropriated Funds								
DOT Special Projects Fund (174)				\$ 3,784	\$ -	\$ 3,784		
Total Non-Appropriated Funds				<u>\$ 3,784</u>	<u>\$ -</u>	<u>\$ 3,784</u>		
Grand Total All Funds				<u>\$ 5,488,872,133</u>	<u>\$ 129,717,547</u>	<u>\$ 5,618,589,680</u>		

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2012, 2011, and 2010

Schedule 3

	P.A. 97-0065 P.A. 97-0076 P.A. 97-0685	P.A. 96-0956 P.A. 96-0957	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039
	FY 2012	FY 2011	FY 2010
Expenditures:			
Division of Highways and General Administration:			
Operations:			
Personal Services	\$ 368,144,219	\$ 351,885,402	\$ 329,991,461
Extra Help	25,465,791	28,192,692	28,142,295
State Contribution to State Employees' Retirement System	134,997,975	105,819,250	101,975,164
Contribution to Social Security	29,398,947	28,306,512	26,704,126
Contractual Services	74,802,459	74,688,769	75,843,901
Travel	1,421,903	1,261,734	1,324,496
Commodities	35,030,359	39,821,767	42,146,469
Printing	327,346	465,472	364,964
Cars and Trucks	24,314,717	1,184,349	18,442,672
Equipment	16,473,374	4,096,717	9,474,402
Electronic Data Processing	10,531,721	11,455,040	12,916,789
Telecommunications	9,753,612	12,795,050	6,671,400
Operation of Auto Equipment	41,080,430	41,329,085	37,695,917
Central Admin/Tort Claims PA 80-1078	820,711	2,268,070	389,606
Division of Highways - Refunds	15,520	12,390	119,540
	<u>\$ 772,579,084</u>	<u>\$ 703,582,299</u>	<u>\$ 692,203,202</u>
Highway Construction:			
General Revenue	\$ 21,339,017	\$ 78,202,552	\$ 74,119,044
Road Fund - Total Construction	1,197,423,929	1,003,375,480	1,013,428,759
Bond Series "A"	419,299,876	616,941,990	378,972,951
Bond Series "D"	467,448,783	550,454,310	35,859,374
State Construction	649,737,048	622,470,031	731,980,475
American Recovery and Reinvestment Act - Highways	79,825,864	273,528,648	514,056,669
	<u>\$ 2,835,074,517</u>	<u>\$ 3,144,973,011</u>	<u>\$ 2,748,417,272</u>
Special Purposes:			
Asbestos Abatement	\$ 475,647	\$ 512,163	\$ 648,991
Planning, Research and Development	285,853	1,111,593	917,936
Metro Planning - Federal/Local	33,731,229	31,501,261	32,560,000
Metro Planning - State Share	4,673,556	4,624,154	2,408,307
TEA-21 - Federal Reimbursement	1,271,810	1,015,511	1,483,011
IDOT ITS Priority Program - Federal Reimb.	1,427,154	2,262,499	3,056,513
IDOT ITS Priority Program - State	3,195,120	1,645,811	2,356,175
Railroad Crossing Safety Monitoring - ICC	14,954	101,523	128,207
Motorist Damage to State Vehicles and Equipment	492,475	305,593	661,049
State Radio Communications (STARCOM)	194,459	1,338,212	213,831
Technology Transfer Center	89,995	95,927	110,100
Transportation Safety Highway Hire-Back	441,000	-	200,000
Homeland Security	969,202	2,206,214	1,442,882
Enhance, Congest and Air Quality Projects	3,037,860	4,480,294	3,008,920
Auto Liability Claims	3,500,000	2,950,000	2,500,000
County Engineers Compensation Program	3,492,300	3,347,600	3,081,100
Maintenance Agreements	16,312,563	13,826,509	12,091,172
Motor Fuel Tax Distributions Funds	572,662,386	589,394,610	589,203,155
Land and Buildings	5,718,372	6,813,274	6,907,924
Hazardous Materials	764,881	449,593	576,097
Maintenance, Traffic and Physical Research Purposes	43,879,549	45,251,132	41,493,209
Motorist Damage to Highway Structures	4,873,993	5,168,116	6,238,964
Grade Crossing Protection	32,359,287	34,088,000	25,493,340
ARRA/Other Capital	136,002	729,484	94,023
	<u>\$ 733,999,647</u>	<u>\$ 753,219,073</u>	<u>\$ 736,874,906</u>
Total Expenditures - Division of Highways and General Administration	\$ 4,341,653,248	\$ 4,601,774,383	\$ 4,177,495,380
Reappropriated Balances	7,317,486,214	8,271,901,599	9,211,239,258
Lapsed Balances	166,670,063	112,877,513	232,160,626
Total Appropriations (Net After Transfers)	\$ 11,825,809,525	\$ 12,986,553,495	\$ 13,620,895,264

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2012, 2011, and 2010

Schedule 3

	P.A. 97-0065 P.A. 97-0076 P.A. 97-0685	P.A. 96-0956 P.A. 96-0957	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039
Expenditures:	FY 2012	FY 2011	FY 2010
Division of Traffic Safety:			
Operations			
Personal Services	\$ 5,959,390	\$ 5,519,699	\$ 5,405,506
State Contribution to State Employees' Retirement System	2,039,887	1,546,222	1,548,346
Contribution to Social Security	443,809	410,857	406,667
Cycle Rider Safety - Group Insurance	313,720	335,170	355,641
Contractual Services	918,423	858,225	935,408
Travel	76,873	62,993	62,603
Commodities	34,761	55,652	86,977
Printing	950	243,051	284,612
Equipment	2,222	1,578	201,478
Telecommunications	129,957	126,010	303,115
Traffic Safety - Refunds	1,601	411	2,375
	\$ 9,921,593	\$ 9,159,868	\$ 9,592,728
Grants -			
Other Agency Grants	\$ 12,737,960	\$ 12,722,252	\$ 13,481,696
Special Purposes:			
Primary Seatbelt Enforcement Incentive Grant	\$ 3,335,405	\$ 4,890,670	\$ 6,828,155
Traffic Safety Implementation Program	2,407,034	1,992,952	1,676,550
Commercial Motor Vehicle Safety	4,271,545	4,126,030	3,831,890
Impaired Driving Incentive Program	179,557	145,890	93,176
Alcohol Traffic Safety Program (410)	243,283	634,193	1,114,854
Highway Safety Programs - Local Government Projects	7,462,224	7,239,890	9,139,880
Impaired Driving Incentive Program - Local Government Projects	1,881,932	1,567,959	1,299,508
Alcohol Safety Programs (410)	5,079,638	3,801,414	2,784,414
Cycle Rider Safety Training Fund	4,225,329	3,947,630	3,462,912
	\$ 29,085,947	\$ 28,346,628	\$ 30,231,339
Total Expenditures - Division of Traffic Safety	\$ 51,745,500	\$ 50,228,748	\$ 53,305,763
Reappropriated Balances	57,033,089	51,617,613	42,465,173
Lapsed Balances	15,508,028	15,361,915	13,891,647
Total Appropriations (Net After Transfers)	\$ 124,286,617	\$ 117,208,276	\$ 109,662,583

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2012, 2011, and 2010

Schedule 3

	P.A. 97-0065 P.A. 97-0076 P.A. 97-0685	P.A. 96-0956 P.A. 96-0957	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039
	FY 2012	FY 2011	FY 2010
Expenditures:			
Division of Public Transportation:			
Operations:			
Personal Services	\$ 2,971,206	\$ 3,066,620	\$ 2,625,910
State Contribution to State Employees' Retirement System	1,018,133	860,018	746,466
Contribution to Social Security	217,218	223,934	191,351
Contractual Services	43,891	45,753	44,996
Travel	31,819	28,277	26,521
Commodities	3,204	3,183	2,454
Equipment	-	2,279	4,775
Telecommunications	38,593	39,728	36,315
	<u>\$ 4,324,064</u>	<u>\$ 4,269,792</u>	<u>\$ 3,678,788</u>
Special Purposes:			
Technical and Transit Studies	\$ 174,268	\$ 102,424	\$ -
Reims. Service Boards for Reduced Fares	17,570,000	-	-
ADA Paratransit Services	3,825,000	-	-
Downstate Public Transportation	166,189,520	-	-
Public Transportation Transit Studies - Federal Reimb.	620,542	339,423	876,425
Intercity Rail Passenger Service	26,000,000	-	-
Intercity Passenger Rail	-	404,000	649,367
State Rail Freight Loan Repayment	4,873,033	3,916,601	863,584
Rail Freight Loan Repayment	285,740	1,314,534	168,034
Metro-East Public Transportation	937,817	-	-
Public Transportation Grants - FY 2010	193,847,522	111,695,463	-
Public Transportation Grants - Prior to FY 2009	28,483,592	9,530,307	12,375,375
Rail Freight Services Assistance	49,710,135	87,874,755	1,611,067
Public Transportation Funds	454,946,882	566,187,268	542,208,133
Federal Share of Capital and Operating Grants	24,348,561	20,458,720	20,815,293
Chicago Region Environmental & Trans Efficiency (CREATE)	23,091,414	39,234,621	20,562,803
American Recovery/Reinvestment Act - Rail	108,206,398	-	-
American Recovery/Reinvestment Act - Mass Transportation	37,671,384	7,705,889	-
American Recovery/Reinvestment Act - Federal Mass Transit	5,046,780	5,235,776	6,073,705
	<u>\$ 1,145,828,588</u>	<u>\$ 853,999,781</u>	<u>\$ 606,203,786</u>
Total Expenditures - Division of Public Transportation	\$ 1,150,152,652	\$ 858,269,573	\$ 609,882,574
Reappropriated Balances	4,998,355,967	5,697,686,575	5,945,728,444
Lapsed Balances	321,947,214	40,856,342	86,641,962
Total Appropriations (Net After Transfers)	\$ 6,470,455,833	\$ 6,596,812,490	\$ 6,642,252,980

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2012, 2011, and 2010

Schedule 3

	P.A. 97-0065 P.A. 97-0076 P.A. 97-0685	P.A. 96-0956 P.A. 96-0957	P.A. 96-0042 P.A. 96-0046 P.A. 96-0035 P.A. 96-0039
	FY 2012	FY 2011	FY 2010
Expenditures:			
Division of Aeronautics:			
Operations:			
Personal Services	\$ 5,833,216	\$ 5,527,287	\$ 5,135,568
State Contribution to State Employees' Retirement System	1,999,769	1,549,445	1,472,815
Contribution to Social Security	436,151	413,090	382,664
Contractual Services	1,968,966	2,564,191	2,318,878
Travel	74,013	68,553	73,165
Commodities	817,807	612,130	303,867
Equipment	24,336	28,768	7,380
Telecommunications	91,728	91,933	95,939
Operation of Auto Equipment	28,920	28,972	24,252
	\$ 11,274,906	\$ 10,884,369	\$ 9,814,528
Special Purposes:			
Grants for Air Navigation Facilities	\$ 2,000,714	\$ 1,615,960	\$ 2,451,327
Tax Recovery Fund	505,483	398,839	289,471
Federal/Local Airport	85,002,593	76,662,029	57,652,584
American Recovery and Reinvestment Act - Federal/Local Airport	425,602	14,382,218	16,714,082
Third Chicago Area Airport	2,721,240	3,811,816	7,282,201
Air Transportation Revolving Fund	677,508	546,938	585,666
Airport Construction	-	11,003	226,047
Aeronautics Refunds	-	20	20
	\$ 91,333,140	\$ 97,428,823	\$ 85,201,398
Total Expenditures - Division of Aeronautics	\$ 102,608,046	\$ 108,313,192	\$ 95,015,926
Reappropriated Balances	910,822,420	994,407,138	1,061,408,013
Lapsed Balances	152,344,103	105,829,455	2,623,469
	\$ 1,165,774,569	\$ 1,208,549,785	\$ 1,159,047,408
Total Appropriations (Net After Transfers)	\$ 1,165,774,569	\$ 1,208,549,785	\$ 1,159,047,408
Non-Appropriated Expenditures:			
DOT Special Projects Fund	\$ -	\$ 3,784	\$ 9,090
	\$ -	\$ 3,784	\$ 9,090

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2012, 2011, and 2010

Schedule 3

P.A. 97-0065	P.A. 96-0956	P.A. 96-0042
P.A. 97-0076	P.A. 96-0957	P.A. 96-0046
P.A. 97-0685		P.A. 96-0035
		P.A. 96-0039

	FY 2012	FY 2011	FY 2010
Expenditure Summary by Fund - All Divisions:			
General Revenue	\$ 21,339,017	\$ 78,202,552	\$ 74,119,044
Road Fund	2,342,757,708	2,212,913,010	2,425,165,313
Motor Fuel Tax	11,444,368	10,818,677	10,272,454
Grade Crossing Protection	32,359,287	34,088,000	25,493,340
Aeronautics	-	11,023	226,067
Federal/Local Airport	85,428,195	91,044,247	74,366,666
Intercity Passenger Rail	-	404,000	649,367
State Rail Freight Loan Repayment	4,873,033	3,916,601	863,584
Air Transportation Revolving	677,508	546,938	585,666
Tax Recovery Fund	505,483	398,839	289,471
Motor Fuel Tax County District	196,482,428	202,558,775	202,674,639
Motor Fuel Tax Municipal District	275,558,047	284,081,741	284,268,058
Motor Fuel Tax Road District	89,177,543	91,935,417	91,988,004
Federal High Speed Rail Trust	109,144,215	-	-
Bond Series "A"	419,299,876	616,941,990	378,972,951
Bond Series "B"	283,508,832	219,981,224	23,719,970
Trans Safety Highway Hire-back Fund	441,000	-	200,000
Public Transportation	454,946,882	415,088,995	404,338,346
Downstate Public Transportation	166,189,520	151,098,273	137,869,787
Bond Series "D"	467,448,783	550,454,310	35,859,374
Federal Mass Transit	30,015,883	26,033,919	27,765,423
Cycle Rider Safety	4,539,049	4,282,800	3,818,553
State Construction	649,737,048	622,470,031	731,980,475
Rail Freight Loan Repayment	285,740	1,314,534	168,034
DOT Special Projects Fund	-	3,784	9,090
Total Expenditures - Expenditure Summary by Fund - All Divisions (1)	<u>\$ 5,646,159,445</u>	<u>\$ 5,618,589,680</u>	<u>\$ 4,935,663,676</u>
Reappropriated Balances	13,283,697,690	15,015,612,925	16,260,840,888 *
Lapsed Balances (1)	656,469,408	274,925,225	334,842,774
Total Appropriations (Net After Transfers)	<u>\$ 19,586,326,543</u>	<u>\$ 20,909,127,830</u>	<u>\$ 21,531,347,338</u>
Salary of Department Officials as Reported Within the Comptrollers State Officers Appropriation:			
Salary of the Secretary	\$ 150,300	\$ 150,300	\$ 150,300
Salary of the Assistant Secretary	-	-	127,800
Total Expenditures-Salary of State Officers	<u>\$ 150,300</u>	<u>\$ 150,300</u>	<u>\$ 278,100</u>

* FY10 Reappropriated Balance was adjusted to agency records.

(1) The FY12 and FY10 expenditures and related lapse balances do not reflect any interest payments approved by the Department and submitted to the Controller for payment after August.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Fiscal Years Ended June 30, 2011 and 2012

Schedule 4

	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment	Capital Lease Equipment	Construction in Progress
Balance at June 30, 2010	\$ 658,131,404	\$ 50,963,423	\$ 148,518,552	\$ 455,135,323	\$ 5,307	\$ 3,508,799
Additions	28,244,192	-	2,789,619	20,176,750	20,713	5,257,110
Deletions	7,977,275	-	-	5,162,526	5,307	2,809,442
Net Transfers	<u>(6,909,009)</u>	<u>-</u>	<u>49,419</u>	<u>(6,958,428)</u>	<u>-</u>	<u>-</u>
Balance at June 30, 2011	<u>\$ 671,489,312</u>	<u>\$ 50,963,423</u>	<u>\$ 151,357,590</u>	<u>\$ 463,191,119</u>	<u>\$ 20,713</u>	<u>\$ 5,956,467</u>
Balance at June 30, 2011	\$ 671,489,312	\$ 50,963,423	\$ 151,357,590	\$ 463,191,119	\$ 20,713	\$ 5,956,467
Additions	71,628,245	-	979,192	66,380,103	1,383,579	2,885,371
Deletions	53,315,447	-	-	52,404,296	-	911,151
Net Transfers	<u>(15,747,495)</u>	<u>-</u>	<u>211,360</u>	<u>(15,766,894)</u>	<u>-</u>	<u>(191,961)</u>
Balance at June 30, 2012	<u>\$ 674,054,615</u>	<u>\$ 50,963,423</u>	<u>\$ 152,548,142</u>	<u>\$ 461,400,032</u>	<u>\$ 1,404,292</u>	<u>\$ 7,738,726</u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 5

Receipts	General Revenue Fund 001		Road Fund Fund 011		Grade Crossing Protection Fund 019	
	2012	2011	2012	2011	2012	2011
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 1,610,147,675	\$ 1,731,769,605	\$ -	\$ -
Local governmental units	-	-	66,444,202	78,801,726	-	-
Highway traffic and sign permits	-	-	21,773,463	19,489,271	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	745,955	467,112	-	-
Other IL state agencies	-	-	-	323,995	-	-
Vehicle safety inspection	-	-	418,152	405,996	-	-
Damage claims	-	-	6,155,415	6,660,562	-	-
Sale of used vehicles and equipment	-	-	208,867	-	-	-
Rental of real property	-	-	1,111,735	955,721	-	-
Sale of land	-	-	207,808	629,570	-	-
Miscellaneous	-	19,839,400	4,132,466	416,001	-	26,341
Repayment of federally funded projects from grantees	1,196,008	511,765	-	-	-	-
Repayment from Mass Transit Districts	35,480	124,280	-	-	-	-
Joint Hwy. Improvements - Il. Tollway & others	-	-	5,245,224	5,487,355	-	-
Loan repayments	84,223	169,209	-	-	-	-
Subscriptions or Publications	-	-	229,535	24,535	-	-
Reimbursement of costs incurred on behalf of the federal government	-	899,463	300,175	178,634	-	-
Reimbursement/recoveries - Private sector	-	-	5,033,952	4,247,757	48,151	3,386
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 1,315,711	\$ 21,544,117	\$ 1,722,154,624	\$ 1,849,857,840	\$ 48,151	\$ 29,727
Prior year refunds	200	-	1,688,229	367,697	5,595	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 1,315,911	\$ 21,544,117	\$ 1,723,842,853	\$ 1,850,225,537	\$ 53,746	\$ 29,727
Deposits in transit:						
Beginning of year	-	-	1,651,828	3,302,645	-	-
End of year	-	-	1,337,050	1,651,828	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 1,315,911	\$ 21,544,117	\$ 1,723,528,075	\$ 1,848,574,720	\$ 53,746	\$ 29,727

Footnotes:

1) Data taken from the State Comptroller have been reconciled to Department records.

*Beginning in transit amounts were revised to agree to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 5

Receipts	Aeronautics Fund 046		Federal/Local Airport Fund 095		General Obligation B.R.&I. Fund 101	
	2012	2011	2012	2011	2012	2011
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 76,960,323	\$ 82,758,737	\$ -	\$ -
Local governmental units	-	-	15,502,546	6,203,205	49,546	29,388
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	245,991	23,825	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	(3,300)	-	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - II. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	1,714,001	1,714,001
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 242,691	\$ 23,825	\$ 92,462,869	\$ 88,961,942	\$ 1,763,547	\$ 1,743,389
Prior year refunds	-	6,498	6,642	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 242,691	\$ 30,323	\$ 92,469,511	\$ 88,961,942	\$ 1,763,547	\$ 1,743,389
Deposits in transit:						
Beginning of year	2,080	2,648	27,729	789	-	-
End of year	3,352	2,080	180,672	27,729	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 243,963	\$ 29,755	\$ 92,622,454	\$ 88,988,882	\$ 1,763,547	\$ 1,743,389

Footnotes:

1) Data taken from the State Comptroller have been reconciled to Department records.

*Beginning in transit amounts were revised to agree to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 5

Receipts	State Rail Freight Loan Repayment Fund 265		Air Transportation Fund 309		Tax Recovery Fund 310	
	2012	2011	2012	2011	2012	2011
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	659,634	584,507	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	447,092	420,137
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - II. Tollway & others	-	-	-	-	-	-
Loan repayments	2,746,618	2,365,938	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 2,746,618	\$ 2,365,938	\$ 659,634	\$ 584,507	\$ 447,092	\$ 420,137
Prior year refunds	-	-	-	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 2,746,618	\$ 2,365,938	\$ 659,634	\$ 584,507	\$ 447,092	\$ 420,137
Deposits in transit:						
Beginning of year	32,377	79,980	596	829	21,040	31,371
End of year	-	32,377	-	596	-	21,040
Other adjustment	-	-	(6,531)	56,434	-	-
Recorded receipts per Department	\$ 2,714,241	\$ 2,318,335	\$ 652,507	\$ 640,708	\$ 426,052	\$ 409,806

Footnotes:

- 1) Data taken from the State Comptroller have been reconciled to Department records.
- *Beginning in transit amounts were revised to agree to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 5

Receipts	Motor Fuel Tax - Municipalities Fund 414		Federal High Speed Rail Trust Fund 433		Bond Series "A" Fund 553	
	2012	2011	2012	2011	2012	2011
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 125,876,962	\$ 74,676,598	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - Ill. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	1,883	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ -	\$ 1,883	\$ 125,876,962	\$ 74,676,598	\$ -	\$ -
Prior year refunds	-	-	-	-	24,374	56,999
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ -	\$ 1,883	\$ 125,876,962	\$ 74,676,598	\$ 24,374	\$ 56,999
Deposits in transit:						
Beginning of year	-	-	-	-	-	-
End of year	-	-	-	-	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ -	\$ 1,883	\$ 125,876,962	\$ 74,676,598	\$ 24,374	\$ 56,999

Footnotes:

1) Data taken from the State Comptroller have been reconciled to Department records.

*Beginning in transit amounts were revised to agree to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 5

Receipts	Trans. Safety Hwy Hire-Back Fund 589		Bond Series "D" Fund 695		Federal Mass Transit Fund 853	
	2012	2011	2012	2011	2012	2011
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	30,045,547	\$ 26,033,920
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	362,497	439,485	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	1,446	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - Ill. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 362,497	\$ 440,931	\$ -	\$ -	\$ 30,045,547	\$ 26,033,920
Prior year refunds	-	-	72,981	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 362,497	\$ 440,931	\$ 72,981	\$ -	\$ 30,045,547	\$ 26,033,920
Deposits in transit:						
Beginning of year	370	2,051	-	-	-	-
End of year	-	370	-	-	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 362,127	\$ 439,250	\$ 72,981	\$ -	\$ 30,045,547	\$ 26,033,920

Footnotes:

1) Data taken from the State Comptroller have been reconciled to Department records.

*Beginning in transit amounts were revised to agree to Department records.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 5

Receipts	Cycle Rider Safety Training Fund 863		State Construction Fund 902		Rail Freight Loan Repayment Fund 936	
	2012	2011	2012	2011	2012	2011
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - II, Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	281,191	489,287
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	3,588	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 3,588	\$ -	\$ -	\$ -	\$ 281,191	\$ 489,287
Prior year refunds	-	-	356,632	136,516	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 3,588	\$ -	\$ 356,632	\$ 136,516	\$ 281,191	\$ 489,287
Deposits in transit:						
Beginning of year	-	-	6,498	29,679	-	-
End of year	-	-	-	6,498	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 3,588	\$ -	\$ 350,134	\$ 113,335	\$ 281,191	\$ 489,287

Footnotes:

- 1) Data taken from the State Comptroller have been reconciled to Department records.
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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2011 and 2010

Receipts	General Revenue Fund 001		Road Fund Fund 011		Grade Crossing Protection Fund 019	
	2011	2010	2011	2010	2011	2010
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 1,731,769,605	\$ 1,782,463,301	\$ -	\$ -
Local governmental units	-	-	78,801,726	74,907,396	-	-
Highway traffic and sign permits	-	-	19,489,271	18,419,723	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	467,112	890,676	-	-
Other IL state agencies	-	-	323,995	-	-	-
Vehicle safety inspection	-	-	405,996	459,887	-	-
Damage claims	-	-	6,660,562	7,763,754	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	2,315	955,721	1,048,020	-	-
Sale of land	-	-	629,570	503,822	-	-
Miscellaneous	19,839,400	13	416,001	790,841	26,341	-
Repayment of federally funded projects from grantees	511,765	-	-	-	-	-
Repayment from Mass Transit Districts	124,280	132,129	-	-	-	-
Joint Hwy. Improvements - II. Tollway & others	-	-	5,487,355	8,153,323	-	-
Loan repayments	169,209	218,143	-	-	-	-
Subscriptions or Publications	-	-	24,535	34,668	-	-
Reimbursement of costs incurred on behalf of the federal government	899,463	-	178,634	700,130	-	-
Reimbursement/recoveries - Private sector	-	-	4,247,757	5,637,488	3,386	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 21,544,117	\$ 352,600	\$ 1,849,857,840	\$ 1,901,773,029	\$ 29,727	\$ -
Prior year refunds	-	-	367,697	270,900	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	30,299	-	641,598	-	-
Deposits recorded by the Comptroller	\$ 21,544,117	\$ 382,899	\$ 1,850,225,537	\$ 1,902,685,527	\$ 29,727	\$ -
Deposits in transit:						
Beginning of year	-	57,909	3,302,645	2,595,227	-	-
End of year	-	-	1,651,828	2,320,573	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 21,544,117	\$ 324,990	\$ 1,848,574,720	\$ 1,902,410,873	\$ 29,727	\$ -

Footnotes:

1) Data taken from the State Comptroller have been reconciled to Department records.

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2011 and 2010

Schedule 5

Receipts	Aeronautics Fund 046		Federal/Local Airport Fund 095		General Obligation B.R.&I. Fund 101	
	2011	2010	2011	2010	2011	2010
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ 82,758,737	\$ 72,315,453	\$ -	\$ -
Local governmental units	-	-	6,203,205	3,916,840	29,388	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	23,825	228,817	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	2,750	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - II. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	1,714,001	1,714,000
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	50,093
Deposits remitted to the Comptroller	\$ 23,825	\$ 231,567	\$ 88,961,942	\$ 76,232,293	\$ 1,743,389	\$ 1,764,093
Prior year refunds	6,498	-	-	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	(30,299)
Deposits recorded by the Comptroller	\$ 30,323	\$ 231,567	\$ 88,961,942	\$ 76,232,293	\$ 1,743,389	\$ 1,733,794
Deposits in transit:						
Beginning of year	2,648 *	-	789	194,731	-	-
End of year	2,080	14,558	27,729	789	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 29,755	\$ 246,125	\$ 88,988,882	\$ 76,038,351	\$ 1,743,389	\$ 1,733,794

Footnotes:

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2011 and 2010

Schedule 5

Receipts	IDOT Special Projects Fund 174		State Rail Freight Loan Repayment Fund 265		Air Transportation Fund 309	
	2011	2010	2011	2010	2011	2010
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	584,507	689,909
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	8,775	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - Il. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	2,365,938	3,166,584	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ -	\$ 8,775	\$ 2,365,938	\$ 3,166,584	\$ 584,507	\$ 689,909
Prior year refunds	-	-	-	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ -	\$ 8,775	\$ 2,365,938	\$ 3,166,584	\$ 584,507	\$ 689,909
Deposits in transit:						
Beginning of year	-	250	79,980	31,798	829	1,056
End of year	-	-	32,377	79,980	596	596
Other adjustment	-	-	-	-	56,434	-
Recorded receipts per Department	\$ -	\$ 8,525	\$ 2,318,335	\$ 3,214,766	\$ 640,708	\$ 689,449

Footnotes:

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2011 and 2010

Schedule 5

Receipts	Tax Recovery Fund 310		Motor Fuel Tax - Municipalities Fund 414		Federal High Speed Rail Trust Fund 433	
	2011	2010	2011	2010	2011	2010
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 74,676,598	\$ -
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	-	-	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	420,137	413,755	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - II. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	1,883	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ 420,137	\$ 413,755	\$ 1,883	\$ -	\$ 74,676,598	\$ -
Prior year refunds	-	-	-	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	-
Deposits recorded by the Comptroller	\$ 420,137	\$ 413,755	\$ 1,883	\$ -	\$ 74,676,598	\$ -
Deposits in transit:						
Beginning of year	31,371	-	-	-	-	-
End of year	21,040	31,371	-	-	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 409,806	\$ 445,126	\$ 1,883	\$ -	\$ 74,676,598	\$ -

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2011 and 2010

Schedule 5

Receipts	Bond Series "A" Fund 553		Trans. Safety Hwy Hire-Back Fund 589		Federal Mass Transit Fund 853	
	2011	2010	2011	2010	2011	2010
Reported receipts by source:						
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 26,033,920	\$ 29,997,487
Local governmental units	-	-	-	-	-	-
Highway traffic and sign permits	-	-	-	-	-	-
Fees and licenses	-	-	-	-	-	-
Fines and penalties	-	-	439,485	191,009	-	-
Other state agencies	-	-	-	-	-	-
Vehicle safety inspection	-	-	-	-	-	-
Damage claims	-	-	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-	-	-
Rental of real property	-	-	-	-	-	-
Sale of land	-	-	-	-	-	-
Miscellaneous	-	-	1,446	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Joint Improvements - II. Tollway & others	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-	-	-
Private organization/individuals	-	-	-	-	-	-
Other departmental funds	-	-	-	-	-	-
Deposits remitted to the Comptroller	\$ -	\$ -	\$ 440,931	\$ 191,009	\$ 26,033,920	\$ 29,997,487
Prior year refunds	56,999	-	-	-	-	-
Prior year expenditure adjustments	-	-	-	-	-	-
Deposit correction	-	-	-	-	-	(641,598)
Deposits recorded by the Comptroller	\$ 56,999	\$ -	\$ 440,931	\$ 191,009	\$ 26,033,920	\$ 29,355,889
Deposits in transit:						
Beginning of year	-	-	2,051	2,394	-	-
End of year	-	-	370	2,051	-	-
Other adjustment	-	-	-	-	-	-
Recorded receipts per Department	\$ 56,999	\$ -	\$ 439,250	\$ 190,666	\$ 26,033,920	\$ 29,355,889

Footnotes:

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2011 and 2010

Schedule 5

Receipts	State Construction Fund 902		Rail Freight Loan Repayment Fund 936	
	2011	2010	2011	2010
Reported receipts by source:				
Federal aid reimbursements	\$ -	\$ -	\$ -	\$ -
Local governmental units	-	-	-	-
Highway traffic and sign permits	-	-	-	-
Fees and licenses	-	-	-	-
Fines and penalties	-	-	-	-
Other state agencies	-	-	-	-
Vehicle safety inspection	-	-	-	-
Damage claims	-	-	-	-
Sale of used vehicles and equipment	-	-	-	-
Rental of real property	-	-	-	-
Sale of land	-	-	-	-
Miscellaneous	-	-	-	-
Repayment of federally funded projects from grantees	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-
Joint Improvements - II. Tollway & others	-	-	-	-
Loan repayments	-	-	489,287	624,056
Subscriptions or Publications	-	-	-	-
Reimbursement of costs incurred on behalf of the federal government	-	-	-	-
Reimbursement/recoveries - Private sector	-	-	-	-
Private organization/individuals	-	-	-	-
Other departmental funds	-	-	-	-
Deposits remitted to the Comptroller	\$ -	\$ -	\$ 489,287	\$ 624,056
Prior year refunds	136,516	171,374	-	-
Prior year expenditure adjustments	-	3,050	-	-
Deposit correction	-	-	-	-
Deposits recorded by the Comptroller	\$ 136,516	\$ 174,424	\$ 489,287	\$ 624,056
Deposits in transit:				
Beginning of year	29,679	52,630	-	70,454
End of year	6,498	29,679	-	-
Other adjustment	-	-	-	-
Recorded receipts per Department	\$ 113,335	\$ 151,473	\$ 489,287	\$ 553,602

Footnotes:

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STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

Significant variances in expenditures were determined to be changes of \$500,000 and at least 20% between fiscal years, and are explained below. Other fluctuations were also included that fell outside of that threshold because they were deemed to be qualitatively significant by the accountants.

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

Division of Highways and General Administration

Operations

State Contribution to State Employees' Retirement System – The increase was due to State's contribution rate increasing from 27.85% to 34.29% between FY11 and FY12.

Cars and Trucks – The increase was due to spending that included amounts that were reappropriated from FY11. There was insufficient time in the prior year to properly complete the contract procurement process.

Equipment – The increase was due to spending that included amounts that were reappropriated from FY11. There was insufficient time in the prior year to properly complete the contract procurement process and the build time required.

Telecommunications – The decrease is due to FY11 being the first year of an effort to replace the current radio system in the Chicago area to STARCOM which would allow communication with the State Police and other entities. Heavier spending for this effort was required in FY11.

Central Admin/Tort Claims PA 80-1078 – The decrease was due to a large court case being settled in FY11 for \$1.4 million.

Highway Construction

General Revenue – The decrease was due to 100% of the Regional Transit Authority Reduced Fare and Pace Para-Transit expenditures being paid from this appropriation in FY11. In FY12 the expenditures were being split with the Road Fund.

Bond Series "A" – The decrease was due to the bond program winding down during FY12. Spending from this line item is wrapping up so expenditures will continue to decline each year.

ARRA – Highways – The decrease was due to the stimulus program winding down. Spending from this line item is wrapping up so expenditures will continue to decline each year.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Highways and General Administration (Cont.)

Special Purposes

Planning, Research and Development - The decrease was due to significant expenditures during FY11 that totaled \$1,037,581 for three Work Force Diversity agreements.

IDOT ITS Priority Program – Federal – The IDOT Intelligent Transportation System (ITS) Priority Program is used to obligate necessary funding for ITS initiatives that involve federal funds. The decrease was due to Lake County and Southern Illinois University submitting invoices totaling \$977,390 in FY11.

IDOT ITS Priority Program – State – The IDOT ITS Priority Program-State is used to obligate ITS initiatives to match the federal funds and/or finance ITS projects that are funded 100 percent with state dollars. The Department has been financing a greater number of ITS projects using state-only funds because dedicated federal funds for ITS projects ceased at the conclusion of Transportation Efficiency Act of the 21st Century. The increase was due to payments made for two new agreements established in FY12.

State Radio Communications (STARCOM) – The decrease was due to heavy spending in FY11 for the project to convert Chicago area radios to STARCOM by FY13.

Homeland Security – The decrease was due to a decrease in federal funding levels.

Enhance, Congest, and Air Quality Projects – The decrease was due to a large fiber optics project being completed in FY11.

ARRA/Other Capital – The decrease was due to the stimulus program winding down. Spending from this line item is wrapping up so expenditures will continue to decline each year.

Division of Traffic Safety

Special Purposes

Primary Seatbelt Enforcement Incentive Grant – The decrease was due to the majority of federal funds that Illinois received for passing the primary seat belt law have been spent.

Alcohol Safety Programs (410) – Funds are used to deter drunk driving by working with local and State agencies on implementing effective highway safety projects. The increase was due to more local and State agencies taking advantage of the program in FY12 and seeking reimbursement under the program.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Public Transportation

Special Purposes

Reims. Service Boards for Reduced Fares – This was a new program for the Road fund for FY12. The expenditures included reimbursements for persons receiving reduced fare for regional transit throughout Chicago.

ADA Paratransit Service – This was a new program for the Road Fund for FY12. The expenditures were for persons with disabilities that required an alternate form of transportation throughout Chicago.

Downstate Public Transportation – The increase in expenditures were for the development of improved mass transportation systems. This program was paid from a different appropriation line in FY11.

Intercity Rail Passenger Service – This was a new program for FY12. The expenditures included grants made for the operation of intercity rail services in the State.

State Rail Freight Loan Repayment – The increase was due to normal fluctuations of project construction costs.

Rail Freight Loan Repayment – The decrease was due to the Department only having one active project that was completed in FY12.

Public Transportation Grants – FY2010 – The increase was due to timing differences with getting the money released, issuing contracts, completing work, and issuing payment.

Public Transportation Grants – Prior to FY2009 – The increase was due to timing differences with getting the money released, issuing contracts, completing work, and issuing payment.

Rail Freight Services Assistance – The decrease was due to the payments for most projects being paid with a different appropriation in FY12 while in FY11 they were reported within this appropriation.

Public Transportation Funds – The decrease was due to less sales tax being available for distribution due to a slower economy.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Public Transportation (Cont.)

Special Purposes (Cont.)

Chicago Region Environmental & Transportation Efficiency Program (CREATE) – The decrease was due to time constraints with project scheduling and project negotiation.

ARRA – Rail – The increase was due to projects progressing at a significant pace.

ARRA – Mass Transportation - The increase was due to projects progressing at a significant pace.

Division of Aeronautics

Operations

Contractual Services – The decrease was due to engine overhauls that were completed in FY11.

Special Purposes

ARRA – Federal/Local Airport – The decrease was due to the stimulus program winding down. Spending from this line item is wrapping up so expenditures will continue to decline each year.

Third Chicago Area Airport - The decrease was due to a decline in landowners willing to sell their land, so a shift to time consuming condemnation occurred.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Highways and General Administration

Operations

Cars and Trucks – The decrease was due to the Department deferring purchases and replacements to FY12 due to lack of time to complete the contract procurement process. The funds were reappropriated to FY12.

Equipment – The decrease was due to the Department deferring equipment purchases and replacements due to lack of time to complete the contract procurement process. The funds were reappropriated to FY12.

Telecommunications – FY11 was the first year of an effort to replace the current radio system in the Chicago area to STARCOM which would allow communication with the State Police and other entities.

Central Admin/Tort Claims PA80-1078 – In FY11 a large court case was settled that totaled \$1.4 million.

Highway Construction

Bond Series “A” – The increase was due to an increase in total projects due to projects being completed at an accelerated rate.

Bond Series “D” – This was a new fund in FY10. Activity for construction appropriations increased significantly in the 2nd year due to increased construction activity.

American Recovery and Reinvestment Act (ARRA)-Highways – The decrease was due to significant spending on projects during FY10 due to the timing of the grant funds.

Special Purposes

Metro Planning – State Share – The increase was due to the payments to the Chicago Metropolitan Agency being paid from this appropriation instead of being routed through the Comprehensive Regional Planning Fund.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Highways and General Administration (Cont.)

Special Purposes (Cont.)

IDOT ITS Priority Program – Federal Reimb. – The decrease was due to spending during FY10 on a significant one time project.

IDOT ITS Priority Program – State – The decrease was due to spending during FY10 for the deployment of dynamic message sign boards on various roadways and highways.

Motorist Damage to State Vehicles and Equipment – The decrease was due to fewer cars needing to be repaired or replaced.

State Radio Communications (STARCOM) – FY11 was the first year for the program to replace radios in the Chicago area which would allow communication with the Illinois State Police and other entities.

Homeland Security – The increase was due to purchase of STARCOM consoles and a utility work boat with a trailer and motor.

Enhance, Congest and Air Quality Projects – The increase was due to the Department paying invoices for a fiber optics enhancement project that totaled \$1.5 million.

Grade Crossing Protection – The increase was due to expenditures for automatic flashing light signals and gates and pedestrian-railgrade separation structures.

ARRA/Other Capital – The increase was due to more contracts being granted to subrecipients for projects.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Traffic Safety

Special Purposes

Primary Seatbelt Enforcement Incentive Grant – The decrease was due to less activity and expenditures due to Federal funding for this program being almost exhausted.

Highway Safety Programs- Local Government Projects – The decrease was due to fewer local projects in FY11.

Alcohol Safety Programs (410) – The increase was due to more local projects in FY11. The funds were used to implement programs to reduce problems associated with individuals driving under the influence (DUI) including enforcement, training, paid media, and outreach.

Division of Public Transportation

Special Purposes

Public Transportation Transit Studies – Federal Reimbursement – The decrease was due to four large technical studies being paid in FY10. FY11 projects consisted of three new projects that did not have any expenditures reimbursed during the year.

State Rail Freight Loan Repayment – The increase was due to increased spending in the 2nd year of the project, which is typical for construction projects. The project began in FY10, resulting in less spending in the initial year of construction.

Rail Freight Loan Repayment – The increase was due to increased spending for a project added in FY09. The project began construction in FY10. FY11 had increased spending in the 2nd year of the project, which is typical for construction projects.

Public Transportation Grants – FY10 – The increase was for a multi-year contract to purchase 160 high liner rail cars with spending starting in FY11.

Public Transportation Grants – Prior to FY09 – The decrease was due to less appropriations available for spending.

Rail Freight Services Assistance – This is a program that is growing rapidly in size after a slow initial start-up. The first construction project started in FY11 to bring high-speed rail passenger rail service to Illinois.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 6

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

Division of Public Transportation (Cont.)

Special Purposes (Cont.)

Chicago Region Environmental & Transportation Efficiency Program (CREATE) – The increase was due to the program growing rapidly and projects reaching the construction phase. The CREATE program was set up to spend \$100 million over 5 years.

American Recovery/Reinvestment Act – Mass Transportation – The increase was due to FY11 being the first year ARRA appropriations were received. ARRA funds were used for rolling stock, dispatch equipment, maintenance equipment, and facility construction.

Division of Aeronautics

Special Purposes

Grants for Air Navigation Facilities – The decrease was due to increased spending in FY10 for the South Suburban Airport Phase III startup and Airport Master Plan.

Federal/Local Airport – FY11 was the second year of increased appropriations, which resulted in an increase in expenditures. Funds are used to pay Airport Improvement Program eligible expenses for local governments.

Third Chicago Area Airport – Most spending is for land acquisition. The decrease is due to less landowners willing to sell their land, so a shift to time consuming condemnation occurred.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 7

The Department of Transportation's (Department) explanations for significant fluctuations in receipts in excess of 20% and \$500,000 as presented in the Comparative Schedule of Cash Receipts (Schedule 5) are detailed below. Other fluctuations were also included that fell outside of that threshold because they were deemed to be qualitatively significant by the accountants.

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

General Revenue Fund – 001

Receipts for the miscellaneous account decreased as a result of a lawsuit settlement for roadway damages that were received in fiscal year 2011.

Repayment receipts of federally funded projects from grantees increased as a result of the Department requesting the reimbursement of state administration costs for both fiscal years 2009 and 2010 in fiscal year 2012. In fiscal year 2011, the Department only requested the reimbursement of fiscal year 2008.

Receipts for the reimbursement of costs incurred on behalf of the federal government decreased due to the Department not receiving the monies for issuance tax, fees and licenses from the Champaign Urbana Mass Transit District in fiscal year 2012.

Road Fund – 0011

Receipts for the fines and penalties account increased due to the Department making major collection efforts in 2012. The Department locked in plate registrations through the Secretary of State making the companies pay the balance they owed the Department so they could continue to operate in business.

Receipts from other Illinois state agencies decreased due to the Department not incurring any applicable expenses in fiscal year 2012. The monies received from other Illinois State Agencies are for a reimbursable grant for Underground Storage Tank expenses from Illinois Environmental Protection Agency.

Receipts from the sale of used vehicles increased due to the Department not selling any vehicles in fiscal year 2011. The Department does not typically sell vehicles and also had no vehicle sales in fiscal year 2010.

Receipts from the sale of land decreased due to the Department selling excess land in fiscal year 2011 that was acquired in connection with right of ways, which is land that was purchased on which to build highways.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 7

Receipts for the miscellaneous account increased due to the Department receiving a reimbursement from the Department of Corrections for the purchase of 5,500 software licenses. This reimbursement was part of a joint effort to implement a new Offender Tracking System.

Receipts for the subscriptions or publications account increased due to the standard specifications for road and bridge construction being issued in fiscal year 2012. The standard specifications are issued every three to five years and sales of the publications increase right after the release date and then gradually decrease.

The amount of prior year refunds received increased due to the Department receiving a large refund during fiscal year 2012 from a local government for an overpayment on a construction project from fiscal year 2009.

Aeronautics Fund – 0046

Receipts for the fees and licenses account increased due to the fund having a biennial billing pattern. Even numbered fiscal years have a higher amount of receipts than odd numbered fiscal years due to pilot registrations being renewed every even numbered fiscal year.

Federal/Local Airport Fund – 0095

Receipts from local governmental units increased due the Department receiving additional receipts from the Chicago O’Hare Airport construction project. Fiscal year 2012 was the first full year of the project as the project was started in the middle of fiscal year 2011.

Federal High Speed Rail Trust Fund – 0433

Receipts of federal aid reimbursements increased as the Department saw a significant increase in funds for the high speed rail project in fiscal year 2012 due to it being the second full year of the contract.

Rail Freight Loan Repayment Fund – 0936

Receipts of loan repayments decreased due to the fact the fund holds monies for rail loans made on behalf of the Department and as the loans begin to finalize and close, the fund experiences decreases in cash receipts. No new loans have been issued in fiscal year 2012 and the amount received continues to decrease from year to year.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 7

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

General Revenue Fund – 001

Repayment receipts of federally funded projects from grantees increased as a result of the Department requesting the reimbursement of state administration costs for fiscal year 2008. In FY10, no reimbursements were requested.

Receipts for the miscellaneous account increased as a result of a lawsuit settlement for roadway damages that were recorded as a receivable in fiscal year 2010.

Receipts for the reimbursement of costs incurred on behalf of the federal government increased due to the Department receiving \$899,463 for issuance tax, fees and licenses from the Champaign Urbana Mass Transit District in August 2010.

Road Fund – 0011

Receipts for joint highway improvements – Illinois tollway and others – decreased due to fewer projects with other states in FY11. In FY10 there were several billings to Iowa and Indiana for their portions of joint projects.

Receipts for the reimbursement of costs incurred on behalf of the federal government decreased due to the Department drawing down the administrative grant fee when they close out grants. The Department had a larger number of grant closures in fiscal year 2010 versus 2011, which resulted in a higher than normal amount of administrative funds being deposited into the Road Fund.

Aeronautics Fund – 0046

Receipts for the fees and licenses account decreased due to the fund having a biennial billing pattern. Even numbered fiscal years have a higher amount of receipts than odd numbered fiscal years due to pilot registrations being renewed every even numbered fiscal year.

Federal/Local Airport Fund – 0095

Receipts of federal aid reimbursements increased due to the Department receiving a higher federal grant amount in fiscal year 2011. The receipts are dependent on the amount of grant monies awarded, which varies from year to year.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Fiscal Years Ended June 30, 2012 and 2011

Schedule 7

Receipts for the local governmental units account increased due to the Department beginning a large project at Chicago O'Hare Airport. The Department received much higher than normal local share receipts in order to fund the projects.

State Rail Freight Loan Repayment Fund – 0265

Receipts of loan repayments decreased due to several loans being paid off in fiscal year 2010 and two loans not making their scheduled payments in fiscal year 2011.

Federal High Speed Rail Trust Fund – 0433

Receipts of federal aid reimbursements increased as this was a newly established fund in fiscal year 2011. The fund was established for the high speed rail project pursuant to an agreement with the Federal government.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2011 and 2012

Schedule 8

The State of Illinois, Department of Transportation's (Department) explanations for significant lapse period expenditures greater than \$50,000 and 20% of the total expenditures as presented in the "Schedule of Appropriations, Expenditures and Lapsed Balances" (Schedule 1 and 2) by fund for fiscal year 2011 and 2012 are detailed below.

2012

General Revenue Fund – 0001

Reimbursement Service Boards for Reduced Fares – The Department made payments from the Reims. Service Boards for Reduced Fares operational line during the fiscal 2012 lapse period due to late billings by the Regional Transportation Authority (RTA) for fare reduction reimbursements.

ADA Paratransit Services – The Department made payments from the ADA Paratransit Services operational line during the fiscal 2012 lapse period due to late billings by the Regional Transportation Authority (RTA) for fare reduction reimbursements.

Road Fund – 0011

Auto Liability Claims – The Department made a full and final settlement payment in a wrongful death suit settled on 6/18/12.

Reims. Service Board for Reduced Fares – The Department made payments from the Reims. Service Boards for Reduced Fares operational line during the fiscal 2012 lapse period due to late billings by the Regional Transportation Authority (RTA) for fare reduction reimbursements.

ADA Paratransit Services – The Department made payments from the ADA Paratransit Services operational line during the fiscal 2012 lapse period due to late billings by the Regional Transportation Authority (RTA) for fare reduction reimbursements.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING – CONTINUED
For the Two Years Ended June 30, 2011 and 2012

Schedule 8

2011

General Revenue Fund – 0001

Awards and Grants – The Department made payments from the Awards and Grants operational line during the fiscal 2011 lapse period due to late billings by the Regional Transportation Authority (RTA) for fare reduction reimbursements.

Governor’s Discretionary Funds – The Department made payments from the Governor’s Discretionary Funds operational line during the fiscal 2011 lapse period due to late billings by the Regional Transportation Authority (RTA) for fare reduction reimbursements.

Road Fund – 0011

Information Processing – The Department made payments to CMS Statistical Revolving Fund for statistical services and lease/purchase of computer equipment and software ordered prior to June 30, 2011.

Central Administration Tort Claims – The Department made a payment of \$1,420,000 for a plaintiff’s attorney fees and costs per a settlement agreement dated June 29, 2011.

Department of State Police – Impaired Driving Incentive – The Department made payments for campaigns and trainings that ran near the end of the fiscal year. Due to the timing of the campaigns and trainings, there were increased lapse period expenditures.

Illinois Local Law Enforcement Standards Training Board (410) – The Department made payments for campaigns and trainings that ran near the end of the fiscal year. Due to the timing of the campaigns and trainings, there were increased lapse period expenditures.

Intercity Passenger Rail Fund – 0233

Intercity Passenger Rail Fund – The Department made payments from the Intercity Passenger Rail Fund during the fiscal 2011 lapse period due to an amendment to increase supplemental funds to Amtrak for rail infrastructure improvements necessary to enhance passenger rail operations which was approved in June 2011.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE
(expressed in thousands)
For the Year Ended June 30, 2011

Schedule 9

	Total	Current	1-30 days	31-90 days	91-180 days	181-365 days	Over 1 year
General Revenue Fund (001):							
Railroad Loans	456	456	-	-	-	-	-
Total receivables	<u>\$ 456</u>	<u>\$ 456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Road Fund (011):							
Reimbursement from Federal Aid programs							
Due from National Traffic Safety Administration	524	524	-	-	-	-	-
Due from Federal Airport Administration	14	14	-	-	-	-	-
Due from Federal Transit Administration	868	868	-	-	-	-	-
Due from Federal Hwy Administration	256,008	256,008	-	-	-	-	-
Total reimbursement from Federal Aid programs	<u>\$ 257,414</u>	<u>\$ 257,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reimbursement from counties and municipalities under participation agreements							
Counties/Municipalities	14,020	5,872	3,386	2,779	1,794	83	106
Other receivables (2)	21,468	6,920	3,779	3,987	1,865	488	4,429
Total receivables	<u>\$ 292,902</u>	<u>\$ 270,206</u>	<u>\$ 7,165</u>	<u>\$ 6,766</u>	<u>\$ 3,659</u>	<u>\$ 571</u>	<u>\$ 4,535</u>
Federal Local Airport (095):							
Due from Federal	34,567	34,567	-	-	-	-	-
Other Receivables	229	229	-	-	-	-	-
Total receivables	<u>\$ 34,796</u>	<u>\$ 34,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Obligation Bond Retirement And Interest Fund (101):							
Railroad Loans	<u>\$ 13,346</u>	<u>\$ 13,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Rail Freight Loan Repayment (265):							
Railroad Loans	14,750	13,312	-	-	-	-	1,438
Other Receivables	2	2	-	-	-	-	-
Total receivables	<u>\$ 14,752</u>	<u>\$ 13,314</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,438</u>
Federal Mass Transit (853):							
Reimbursements from Federal Transit Administration for Federal Aid programs	<u>\$ 3,742</u>	<u>\$ 3,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Construction Account (902):							
Other Receivables	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Rail Freight Loan Repayment (936):							
Railroad Loans	1,304	1,304	-	-	-	-	-
Other Receivables	1	1	-	-	-	-	-
Total receivables	<u>\$ 1,305</u>	<u>\$ 1,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Footnotes:

- 1) Amounts are obtained from Agency records i.e. , Accounts Receivable Aging Report prepared by the Fiscal Operations Unit.
- 2) Other Receivables consist of damage claims, rents, consultant billings, and other receivables.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE
(expressed in thousands)
For the Year Ended June 30, 2012

Schedule 9

	Total	Current	1-30 days	31-90 days	91-180 days	181-365 days	Over 1 year
General Revenue Fund (001):							
Railroad Loans	372	372	-	-	-	-	-
Total receivables	<u>\$ 372</u>	<u>\$ 372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Road Fund (011):							
Reimbursement from Federal Aid programs							
Due from National Traffic Safety Administration	3,637	3,637	-	-	-	-	-
Due from Federal Airport Administration	12	12	-	-	-	-	-
Due from Federal Transit Administration	689	689	-	-	-	-	-
Due from Federal Hwy Administration	296,036	296,036	-	-	-	-	-
Total reimbursement from Federal Aid programs	<u>\$ 300,374</u>	<u>\$ 300,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reimbursement from counties and municipalities under participation agreements							
Counties/Municipalities	11,499	5,195	3,005	2,722	576	-	1
Other receivables	19,416	8,119	3,274	2,794	648	86	4,495
Total receivables	<u>\$ 331,289</u>	<u>\$ 313,688</u>	<u>\$ 6,279</u>	<u>\$ 5,516</u>	<u>\$ 1,224</u>	<u>\$ 86</u>	<u>\$ 4,496</u>
Federal Local Airport (095):							
Due from Federal	42,096	42,096	-	-	-	-	-
Other Receivables	48	48	-	-	-	-	-
Total receivables	<u>\$ 42,144</u>	<u>\$ 42,144</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Obligation Bond Retirement And Interest Fund (101):							
Railroad Loans	<u>\$ 12,032</u>	<u>\$ 12,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Rail Freight Loan Repayment (265):							
Railroad Loans	12,091	12,091	-	-	-	-	-
Other Receivables	4	4	-	-	-	-	-
Total receivables	<u>\$ 12,095</u>	<u>\$ 12,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Mass Transit (853):							
Reimbursements from Federal Transit Administration for Federal Aid programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Construction Account (902):							
Other Receivables	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Rail Freight Loan Repayment (936):							
Railroad Loans	1,067	1,067	-	-	-	-	-
Other Receivables	1	1	-	-	-	-	-
Total receivables	<u>\$ 1,068</u>	<u>\$ 1,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Footnotes:

- 1) Amounts are obtained from Agency records i.e. , Accounts Receivable Aging Report prepared by the Fiscal Operations Unit.
- 2) Other Receivables consist of damage claims, rents, consultant billings, and other receivables.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

AGENCY FUNCTIONS AND PLANNING PROGRAM

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

The Department's main office is located in the Harry R. Hanley Building, 2300 South Dirksen Parkway, Springfield, Illinois. An average of 5,259 full-time employees worked for the Department during FY12.

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

DIVISION OF HIGHWAYS

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

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

DIVISION OF TRAFFIC SAFETY

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

DIVISION OF PUBLIC AND INTERMODAL TRANSPORTATION

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

The Division is responsible for developing, implementing and advocating for policies and practices that promote the usage of mass transit and passenger rail service. In addition, DPIT works with freight railroads and governmental agencies on the federal and local levels on capital projects that improve freight rail infrastructure. DPIT also administers State and federal operating and capital funds to more than 60 public transportation systems in Illinois, as well as Amtrak. In FY12, DPIT administered more than \$2.5 billion in federal and State operating and capital funds, and more than 480 associated grants and contracts. Included in this is DPIT's collaboration with the Federal Railroad Administration and host railroads on a \$1.5 billion project to construct new high-speed rail infrastructure along the Chicago-St. Louis corridor. In addition, DPIT is overseeing \$282 million in federal and state funds to establish conventional passenger rail service along new routes serving Rockford/Galena and the Quad Cities. DPIT also manages the \$300 million in State capital funds dedicated to the CREATE freight rail infrastructure program.

DIVISION OF AERONAUTICS

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

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

OFFICE OF FINANCE AND ADMINISTRATION

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

OFFICE OF THE CHIEF COUNSEL

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

OFFICE OF COMMUNICATIONS

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

divisions and offices as needed, and oversees performance metric development and reporting requirements as well as general survey work for the Department.

OFFICE OF QUALITY COMPLIANCE AND REVIEW

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

OFFICE OF BUSINESS AND WORKFORCE DIVERSITY

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

OFFICE OF PLANNING AND PROGRAMMING

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

- Developing the Department's positions for federal and State legislative programs and strategies.
- Develop and maintain the Illinois Long Range Transportation Plan, Freight Mobility Plan, Rail Plan and Bike Plan.
- Development, programming, planning and publishing of the annual and multi-year capital programs for highways, rail, public transportation, and airports.
- Directing the metropolitan planning processes, coordinate processes with the fourteen Metropolitan Planning Organizations.
- Collecting and analyzing roadway condition information.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

- Maintaining roadway and bridge data systems for the State.
- Preparation of the State Highway Map and other transportation maps for rail, ports, transit, counties and scenic byways.
- Planning and implementation of the Department's Intelligent Transportation System both in Chicago and throughout the State.
- Planning and implementing statewide programs for Transportation Enhancements, Alternatives, Economic Development and Scenic Byways.
- Monitoring and managing liaison activities with Congress and federal transportation agencies.
- Collecting and analyzing traffic data for the state highway system.
- Managing and tracking the implementation of the annual highway capital program.
- Preparation of the annual Federal SPR-PL Planning Work Program.
- Preparation of the annual Section 5303 and Section 5304 Technical Studies Grants from the Federal Transit Administration.

AGENCY PLANNING

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

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

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
AVERAGE NUMBER OF FULL TIME EMPLOYEES (UNAUDITED)
For The Fiscal Years Ended June 30, 2012 and 2011

	2012	2011	2010
Cycle Rider Safety	2	3	3
Information Processing	74	74	73
Central Division of Highways	397	401	394
Day Labor	23	21	16
Central Administration & Planning	360	326	308
Traffic Safety	97	98	92
Aeronautics	71	70	67
Local Roads and Streets	83	88	89
District 1	1,191	1,169	1,134
District 2	387	386	381
District 3	354	352	339
District 4	329	338	337
District 5	284	291	285
District 6	393	386	375
District 7	314	324	323
District 8	510	504	503
District 9	294	290	287
Intelligent Transportation System (ITS)	1	1	1
Public Trans & Rail	35	38	35
Subtotal, State Funded Positions	5,199	5,160	5,042
Federally Funded Positions:			
Traffic Safety -			
Highway Safety	18	17	18
Motor Carrier Safety	31	34	34
Central Administration & Planning -			
Transportation Equity Act (TEA-21)	11	10	12
GRAND TOTAL	5,259	5,221	5,106

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS
ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION (UNAUDITED)
For the Fiscal Year Ended June 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Operations	\$ 898,582,586	\$ 827,119,352
% of total expenditures	15.9%	14.7%
Personal Services	\$ 427,882,668	\$ 413,780,888
% of operational expenditures	47.6%	50.0%
Other Payroll Costs (FICA, retirement)	\$ 182,349,538	\$ 148,898,643
% of operational expenditures	20.3%	18.0%
All Other Operational Items	\$ 288,350,380	\$ 264,439,821
% of operational expenditures	32.1%	32.0%
Grants	\$1,772,468,183	\$1,693,395,770
% of total expenditures	31.4%	30.2%
Construction	\$2,968,203,247	\$3,090,347,440
% of total expenditures	52.6%	55.0%
Capital Improvements	\$ 6,905,429	\$ 7,727,118
% of total expenditures	0.1%	0.1%
Total expenditures (all funds)	<u>\$5,646,159,445</u>	<u>\$5,618,589,680</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Description	Amount	
Procurement of a contract with Homewood Disposal Service Inc. to provide refuse collection services while the Department prepares an invitation to bid.	\$ 10,500 *	
Procurement of a contract with Disposal Waste Services LLC to provide refuse collection services while the Department prepares an invitation to bid.	20,100 *	
Procurement for a contract with Mid-America Advertising to renew billboard contract in order to avoid the loss of federal funds if the contract were to expire without renewal.	125,000	Note 1
Procurement of contract with Walz Scales in order to avoid loss of federal funds if the contract was not renewed timely.	47,500 *	
Procurement of contract with Hanson Professional Services for land acquisition services related to the South Suburban Airport due to failed negotiations with another vendor.	1,036,650 *	
Procurement of contract with R & S Construction for guardrail, culvert, fence and earthwork repair to avoid lapse in service due to failure to renew contract prior to expiration of original contract.	60,000 *	Note 1
Procurement of contract with Roadsafe for traffic lane control equipment necessary as a result of an accident on I-94.	3,162	
Procurement of contract with G.F. Structures for the removal of damaged truss resulting from an accident on I-94.	22,902	
Procurement of contract with Civil Constructors for the repair of embankment around bridge at IL 35 due to excessive rainfall.	500,932	
Procurement of contract with Fischer Excavating for the roadway repair in Jo Daviess County area due to excessive rainfall.	567,916	
Procurement of contract with Brandt Construction for the roadway repair in Jo Daviess County area due to excessive rainfall.	241,671	
Procurement of contract with various vendors to replace main gear boxes, due to failure, of Joe Page Lift Bridge over the Illinois River at Hardin, IL.	161,840	

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Description	Amount		
Procurement of contract with Science Applications Int. Cor. or mobile vehicle and cargo inspection systems necessary for additional security on ten year anniversary of 9/11.	\$ 60,000	*	
Procurement of contract with Televent/DTN for rental equipment for Stand Alone Weather Information Centers while the Department prepares an invitation for bid.	90,000		
Procurement of contract with Bodine Electric to replace electric feeder due to failure of the main underground 3 phase electrical system for the rest area on I-70 in Effingham County.	59,718		
Procurement for a contract with Mid-America Advertising to renew billboard contract in order to avoid the loss of federal funds if the contract were to expire without renewal.	375,000	*	
Procurement of contract with Meade Electric to replace rotted electrical conduit running from the main building to the fuel pumps used for snow trucks in Western Lake Co.	11,083		
Procurement of contract with Merz Heating and A/C to fix holes in heating exchangers causing a leak of carbon monoxide at the rest area on I-57 in Effingham County.	18,250		
Procurement of contract with R & S Construction for guardrail, culvert, fence and earthwork repair to avoid lapse in service due to failure to renew contract prior to expiration of original contract.	60,000		
Procurement of contract with Transit Resource Center for federally mandated inspection of vehicles in production in order to avoid the loss of funding if existing contract were allowed to expire.	150,000	*	Note 1
Procurement of contract with Mike's Inc for emergency repairs to District Eight's barge # 11.	210,000	*	Note 1
Procurement of contract with G.M. Sipes Construction for emergency patching of I-80.	74,286		
Procurement of contract with O'Brien Steel Service for steel for IL Route 143 bridge due to severe section loss and corrosion to numerous beam ends and diaphragms.	22,126		

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Description	Amount
Procurement of contract with Transit Resource Center for extension to complete competitive bid RFP process in order to avoid the loss of federal funds.	\$ 170,000 *
Procurement of contract with Mike's Inc for emergency repairs to District Eight's barge # 11.	210,000
Procurement of contract with McGladery and Pullen LLP for new staff training and GAAP preparation assistance due to loss of critical staff.	95,000 *
Procurement of contract with Finkbiner Equipment & Pattern Rental for rental of a paver and roller.	48,000
Procurement of contract with Stark Excavating for emergency patching of I-80.	129,043
Procurement of contract with Heartland Pump and Rental Sale for the replacement of inoperable sewage lift station pumps at Ft. Massac Port causing facility closure.	70,000
Procurement of contract with K-Five Construction Co for traffic control devices and barrier wall for NATO Conference.	71,000
Procurement of contract with AeroMetric for aerial survey of the State in order to avoid the loss of federal funding.	585,000
Procurement of contract with McClain & Co for rental of pivot snooper to perform bridge inspection to meet federal requirements.	31,000 *
Procurement of contract with Lead Air Inc. for purchase of flight management system for aerial photography.	<u>44,642</u>
Total	<u>\$ 4,837,320</u>

* Estimated cost

Note 1> An extension was filed with the Auditor General which is included in the schedule of emergency purchases.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2011

Description	Amount
Procurement of contract with Civil Constructors, Inc. for immediate repair necessary to prevent structural damage to IC&E Railroad switch yard due to flooding.	\$ 325,432
Procurement of contract with Riverstone Group for emergency repair of the embankment on the IL 29 bridge over the Big Bureau Creek.	18,758
Procurement of contract with Civil Constructors of Illinois for the removal and repair of a damaged culvert pipe under IL 172.	31,034
Emergency demolition of 401 Washington Street, Algonquin, IL as a result of a fire which caused the building to be hazardous. Contract was procured with Brandenburg Industrial Services.	77,193
Procurement of contract with Huckstorf for the removal of debris from the demolition of 401 Washington Street, Algonquin as a result of a fire which was deemed hazardous.	424,775
Procurement of contract with RBR Inc. for the replacement of cracked heat exchangers in heating unit that service Willow Creek I-39 Rest Areas. Cracked heat exchangers allows carbon monoxide to enter heating system which services the rest area which is a danger to public health and safety.	12,954
Procurement of contract with National Maintenance & Repair to repair failed port side shaft/propeller wheel on the Miss Illinois push boat located at the Kampsville Ferry crossing.	27,322
Procurement of contract with Bridge Diagnostics for the installation of a monitoring system to measure the settlement and rotation of I-72 bridge substructure over the Sangamon River. Settlement of the substructure units will eventually cause the bridge to collapse.	133,647
Procurement of contract with Bodine Environmental Services for cleanup and monitoring services for two leaks in the radiant heating system of the IDOT Hanley Building.	27,685

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2011

Description	Amount
Procurement of contract with Jansen's Heating and Air Conditioning for the replacement of leaking heating combustion chambers which were allowing carbon monoxide to leak into the work areas at Greenup, Charleston, and Fairfield yards.	\$ 37,105
Procurement of contract with AeroMetric for statewide aerial imagery.	1,600,000
Procurement of contract with Civil Constructors Inc. for emergency repairs to replace a collapsed drain tile on Atkinson Road.	39,821
Procurement of contract with Civil Constructors Inc. for emergency replacement of air conditioning at FAI 70 rest area.	26,350
Procurement of contract with K.E. Vas Company to repair damages as a result of flooding of Mauvaise Terre Creek.	<u>72,935</u>
Total	<u><u>\$ 2,855,011</u></u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
AE07003	011-49442-7900-0027	FUNDING NECESSARY TO PROVIDE CULTURAL RESOURCE SURVEYS FOR VARIOUS LOCATIONS FOR IL 3 RELOCATION FROM VENICE TO SAUGET IN ST. CLAIR & MADISON COUNTIES IN ACCORDANCE WITH STATE & FEDERAL LAWS.	\$ 1,500,000	\$ -	\$ -
AL01138	011-49442-7700-0026	PRELIMINARY ENGINEERING IMPROVEMENT OF LASALLE DR BETWEEN CLARK ST AND LAKE SHORE DR IN THE CITY OF CHICAGO,IL 00-B0259-00-PV P88-009-01	400,000	-	25,215
AL03257	011-49442-7900-1028	LAND ACQUISITION, RELOCATION ASSISTANCE, AND RELOCATION CONSULTANTS @ CC&P/STEARNS ROAD IN KANE CO., IL. 98-00214-02-BR R-91-083-01 NOT TO EXCEED PER AGREEMENT FOR FEDERAL FUNDS	37,711,307	-	928,180
AL04126	011-49442-7700-0026	RECONSTRUCTION/CONST. ENGR. OF 75TH ST. OVER I-94 CHICAGO 01-E2005-00-BR C-91-121-97	5,060,000	-	1,091,972
AL04257	011-49442-7700-0026 011-49442-7900-0027	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR MICHIGAN AVE. VIADUCT OVER BISHOP FORD EXPY./I-94 CHICAGO 02-E2010-00-BR C-91-314-97	7,025,000	205,051	1,095,332
AL04374	011-49442-7700-0026	CONSTRUCTION ENGINEERING FOR BELVIDERE ROAD FROM IL 131 TO SHERIDAN ROAD WAUKEGAN 03-00225-00-TL C-91-097-03	83,515	83,515	-
AL05041	011-49442-7700-0026	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR WPA STREETS SLEEPY HOLLOW PROJECT #2 CHICAGO 98-U8139-01-PV C-88-011-00	1,830,000	-	603

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
AL05044	011-49442-7700-2027 011-49442-7900-0029 011-49442-7900-1010 011-49442-7900-1027 011-49442-7900-1028 695-49442-7700-0110	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR 130TH ST AT TORRENCE AVE & 130TH ST AT NS TRACKS CHICAGO 99-B9369-02-PV C-88-025-04	\$ 139,092,287	\$ 23,443,940	\$ 115,648,347
AL05242	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR 87TH ST FROM WESTERN AVE TO I-90/94 CHICAGO 04-B4103-00-TL P-88-013-05	250,000	88,544	97,412
AL05246	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR CICERO AVE FROM PETERSON AVE TO LEXINGTON AVE CHICAGO 04-B4105-00-TL P-88-012-05	560,000	-	166,759
AL05286	011-49442-7700-0026	CONSTRUCTION, CONSTRUCTION ENGINEERING & FORCE ACCOUNT WORK ON RACINE AVE AND ON 37TH ST CHICAGO 99-U9136-00-RS C-88-056-99	3,580,000	-	151,662
AL06100	011-49442-7700-0026 011-49442-7900-0027	CONSTRUCTION & CONSTRUCTION ENGINEERING ON 71ST STREET OVER I-94 CHICAGO 05-E2003-00-BR C-91-124-97	10,330,000	-	771,949
AL99286	011-49442-7700-0026 553-49444-7700-0011	PRELIMINARY ENGINEERING FOR THE SYSTEM OF ACCESS ROADS.	11,870,000	-	4,091,872
607980	902-49442-7700-0027	CONSTRUCTION AT FAP-559 & 341, 2.7MI OF IL 58 & 2M I OF IL 72; W OF MOON LAKE RD TO ROSELLE RD & W OF FAIRMOND RD TO ROSELLE RD.	596,419	-	38,529
608810	011-49442-7900-0027	CONSTRUCTION AT FAP-337, W OF IL 83 EXTENDING E ALONG IL 22 (HALF DAY RD).	23,501,666	624,232	-

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
621080	011-49442-7900-0027	CONSTRUCTION AT FAI-94 & FAP-332, I-94 EB, IL 394 SB FROM S OF 159TH ST TO S OF THORNTON-LANSING RD IN LANSING & SOUTH HOLLAND.	\$ 45,380,400	\$ 249,400	\$ -
621140	011-49442-7900-0027	CONSTRUCTION AT I-80/94 OVER HOHMAN AVENUE, LITTLE CALUMET RIVER, HARRISON AVENUE AND 180/94/US6 FROM BURNHAM ROAD TO US41 IN LANSING, IL AND HAMMOND AND MUNSTER, IN	71,282,789	-	-
623490	553-49444-7700-0011	CONSTRUCTION AT FAI-80/94, IL 394 TO US 41 LOCATED IN LANSING & SOUTH HOLLAND.	2,748,080	30,137	-
626640	553-49444-7700-0011 902-49442-7700-0028	CONSTRUCTION AT FAI-80, VILLAGE OF LANSING (COOK CO) & HAMMOND & MUENSTER (LAKE CO) FROM IL 394 IN IL TO US 41 IN INDIANA.	17,888,915	207,007	1,967,910
064C320	011-49442-7700-0026	CONSTRUCTION AT FAP-505, IL 75 FROM 0.3MI N OF US 20 NE OF FREEPORT TO 0.1MI W OF ROCK CITY RD IN ROCK CITY.	3,971,943	220	-
645600	902-49442-7700-0027	CONSTRUCTION AT FAP-17, E OF PLUM RIVER @ SAVANA TO E OF MT CARROLL. US 52/IL64	18,356,166	91,591	-
663500	553-49444-7700-0011	CONSTRUCTION AT FAP-591, REMOVE & REPLACE STRUCTURE CARRYING US 34 OVER LITTLE ROCK CREEK 2.2 MI E OF SANDWICH.	1,434,558	-	9,117
666170	902-49442-7700-0027	CONSTRUCTION AT FAP-623, OVER LITTLE VERMILLION RIVER ON US 6 EASTSIDE OF LASALLE.	3,476,476	-	21,843

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
682010	011-49442-7700-0026 902-49442-7700-0027	CONSTRUCTION AT FAI-74, WB LANES FROM IL RIVER TO E OF WASHINGTON ST INCLUDE CAMP ST, MAIN ST, WASHINGTON N ST & STRUCTURES OVER RT.	\$ 37,530,153	\$ 56,921	\$ -
725410	011-49442-7900-0027 019-49446-7700-0011	CONSTRUCTION AT @ 171, NEW SEGMENT OF MACARTHUR BLVD, & RELOCATED PORTION OF RECREATION DR.	24,190,748	4,840	1,175,116
076A710	902-49442-7700-0027	CONSTRUCTION AT FAP-310, IL 255 IN GODFREY, IL (US 67/IL 267)	291,189	676	-
764290	553-49444-7700-0011	CONSTRUCTION AT FAI-64, FROM IL RT 157 TO GREENMOUNT RD (IL159) TO LINCOLN TRAIL EXIT.	54,627,090	-	20,412
837820	011-49442-7700-0026	CONSTRUCTION AT INTERSECTIONS OF ILLINOIS ROUTE 64 AT RANDALL ROAD AND AT DEAN STREET	15,878,581	-	75,675
AD990006	011-49442-7700-0026	PH 1 AND PH 2 FOR IL-64 FROM IL-59 TO KAUTZ RD FA-307 1998-019I DUPAGE CO	1,456,284	-	442,651
AL042135	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR LASALLE DRIVE FROM STOCKTON DR. TO LAKE SHORE DR. (PHASE II) CHICAGO 00-B0259-00-PV D-88-001-04	800,000	230,863	24,290
JN100256	011-49442-7700-0026	FAU 3756 2000-060R COOK C-91-256-00 JOINT AGREEMENT. CONSTRUCTION OF NEW HIGHWAY TO BE KNOWN AS ORLAND PARKWAY	3,659,320	-	1,620

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
JNI05520	902-49442-7700-0027	DEMOLISHING TWO (2) HOMES, FAP 338/ILLINOIS ROUTE 59 @ 100 & 102 CHANNAHON STREET IN WILL COUNTY, STATE JOB # C-91-222-05, SECTION # 2005-029DM	\$ 9,000	\$ -	\$ 2,275
RR100326	902-49442-7700-0027	FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, FED PROJ#NHF-0337(006), PREPARE CIRCUIT DRAWINGS, ASSEMBLE, INSTALL OR RELOCATE WARNING DEVICES & THEIR OPERATING CIRCUITS	300,756	-	25,740
RR100327	902-49442-7700-0027	FAU 3504(OLD RAND RD), SEC 19R-1, LAKE COUNTY, C-91-326-00, FED PROJ #NHF-0337(006), PREPARE CIRCUIT DRAWINGS, PS&E, ASSEMBLE & INSTALL WARNING DEVICES, REMOVE XING, RAISE TRACK, ETC.	318,669	-	109,128
RR100328	011-49442-7700-0026 902-49442-7700-0027	FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, ALL TEMP AND PERM ALTERATIONS OR RELOCATIONS OF COMM & SIGNAL WIRE LINES, SIGNALS & APPURTENANCES, FURNISHING & PLACEMENT OF BALLAST, REMOVE TRACK	305,024	-	8,999
RR101013	902-49442-7700-0027	FAI 94(IL 394), SEC {(0204.1 & 0312-708W) & R-3}, COOK CO, C-91-013-01, RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES, ENGINEERING AND INSPECTION	75,356	-	4,500
RR103552	902-49442-7700-0027	FAP 337(IL 22), SEC 20R-5, LAKE CO, C-91-552-99, PREPARE CIRCUIT DRAWINGS, ESTIMATE AND SPECS, REMOVE EXISTING GRADE XING, RAISE TRACK, INSTALL PREFAB CROSSING, TRAFFIC CONTROL	361,795	-	44,051

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
RR199249	011-49442-7700-0026 011-49442-7900-0027	FAP 351(US 6), SEC 3277R, COOK CO, C-91-249-99, REVIEW PS&E, REVIEW MAIN CONTRACT DESIGN PLANS, RELOCATE GAS HOUSE, MAKE TIE-INS, CONSTRUCTION INSPECTION, FLAGGING	\$ 1,987,139	\$ 34,763	\$ 1,185,969
RR604523	902-49442-7700-0027	FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, PRELIMINARY & CONSTRUCTION ENGINEERING, FLAGGING	484,000	-	8,702
RR604524	902-49442-7700-0027	FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, ALTERATION OR RELOCATION OF COMMUNICATION &/OR SIGNAL WIRE LINES, SIGNALS AND RR APPURTENANCES, PRELIMINARY & CONSTRUCTION ENG	65,700	-	58,944
RR805900	902-49442-7700-0027	FAP 788, SEC 520-2-1, MADISON CO, C-98-004-04, DEMOLITION OF A PORTION OF VENICE HIGHLINE FROM EASTERN ABUTMENT OVER EXISTING IL 3 TO THE WESTERN ABUTMENT OVER MADISON YARD OF THE FIRM.	500,000	-	187,008
UT104017	902-49442-7700-0027	FAP 870 (IL 53), SEC (22-5&533)WRS-2, DUPAGE CO, C-91-363-97, RELOCATION OF APP 720' OF 6" STEEL PIPE ALONG FULLERTON AVE AND 105' OF 6' STEEL PIPE ALONG IL 53	108,689	-	53,313
UT105004	902-49442-7700-0027	FAP 332 & FAI 94/ILLINOIS ROUTE 394/I-94 IN COOK COUNTY, INTERCHANGE & ROADWAY RECONSTRUCTION, NEW BRIDGE CONSTRUCTION AND RELOCATION OF FIBER OPTIC CABLES	167,292	-	90,767

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
UT105007	902-49442-7700-0027	FAP ROUTE 337/ILLINOIS ROUTE 22 FROM WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD. MAKING ADJUSTMENTS TO EXISTING FACILITIES LOCATED WITHIN LIMITS. STATE JOB #C-91-326-00, SECTION #19R-1	\$ 217,396	\$ -	\$ 51,211
UT105009	902-49442-7700-0027	FAP ROUTE 337/ILLINOIS ROUTE 22: WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD IN LAKE COUNTY. RELOCATION OF AERIAL FACILITIES, SECTION 19R-1 STATE JOB # C-91-326-00	16,990	-	16,990
UT105012	902-49442-7700-0027	FAP 870/ILLINOIS ROUTE 53: ARMY TRAIL ROAD TO ILLINOIS ROUTE 64 RELOCATION OF 670 LF OF BURIED CABLE, DUPAGE COUNTY, SECTION # (22.5-533)WRS-2, STATE JOB # C-91-363-97	17,961	-	17,961
UT105015	902-49442-7700-0027	FAU 1487, SEC 66R, DUPAGE COUNTY, C-91-025-02, RELOCATING SANITARY SEWERS AND REPLACING MAN-HOLES	207,753	-	4,501
UT105017	902-49442-7700-0027	UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 FROM STATEVILLE ROAD/ESSINGTON ROAD TO LARKIN AVENUE IN WILL COUNTY, STATE JOB # C-91-217-00, SECTION # (B & 14) R-3	42,791	-	17,322
UT105018	902-49442-7700-0027	UTILITY ADJUSTMENTS FOR FAP 337/ILLINOIS ROUTE 22 FROM EAST OF BUESCHING ROAD TO EAST OF QUENTIN ROAD IN LAKE COUNTY, STATE JOB # C-91-431-00, SECTION # 20WRS-6	98,880	-	7,254
UT106001	902-49442-7700-0027	UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 AT LILY CACHE ROAD AND AT LILY CACHE CREEK IN WILL COUNTY, STATE JOB # C-91-002-01, SECTION # 14-B-R-1 & 15N-3	27,470	-	3,175

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2012

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
UT106004	011-49442-7900-0027	UTILITY ADJUSTMENTS ON FAP 351/U.S. ROUTE 6-159TH STREET AT C.N. RAILROAD IN COOK COUNTY, STATE JOB # C-91-068-05, SECTION #3277B	\$ 160,050	\$ -	\$ 33,416
UT206006	011-49442-7900-0027	RELOCATE UNDERGROUND FIBER OPTIC CABLE ALONG NORTH SID OF IL 173 FROM STATION 142+00 TO 233+00	75,955	-	75,955
UT607006	011-49442-7900-0027	FAU 8071 (MACARTHUR BLVD) SECTION 84-9-4 HBK BY BY-1 JOB NO C-96-523-04 SANGAMON COUNTY RELOCATING & REPLACEMENT OF FIBER OPTIC LINE	96,895	-	27,323
UT804009	902-49442-7700-0027	FAP 103(IL 13/15), SEC 27-1R-1, ST CLAIR CO, C-98-090-03, REMOVAL & RELOCATION OF ELECTRICAL LINES DUE TO THE PROPOSED WIDENING OF IL 15/13.	276,000	-	6,395
UT805004	902-49442-7700-0027	FAP 103, SEC 27-1R, ST CLAIR CO, C-98-089-03 REMOVAL OF EXISTING WATER MAIN. INSTALLATION OF WATER MAIN AND ALL ASSOCIATED EQUIPMENT.	604,000	-	65,482
UT805006	902-49442-7700-0027	FAP 310, SEC. 60-12, MADISON COUNTY, C-98-034-01 REMOVAL AND INSTALLATION OF POWER POLES AND ASSOCIATED EQUIPMENT	53,633	53,633	-
UT805008	902-49442-7700-0027	FAP 103, SEC. 27-1R, ST CLAIR COUNTY, C-98-089-03 REMOVAL AND INSTALLATION OF POWER POLES AND ASSOCIATED EQUIPMENT	210,000	-	31,819
UT805009	902-49442-7700-0027	FAP 103, SEC. 27-1R, ST CLAIR COUNTY, C-98-089-03 REMOVAL AND INSTALLATION OF GAS DISTRIBUTION MAIN	5,342	-	5,342
UT904002	902-49442-7700-0027	RELOCATION OF EXISTING TELEPHONE LINES FAS/FAU ROUTE 903/9588	18,802	-	18,802

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				Current Year Expended	Reappropriated
UT904003	902-49442-7700-0027	RELOCATION OF EXISTING TELEPHONE LINES FAS/FAU ROUTE 903/9588	\$ 146,982	\$ -	\$ 146,982
PSB078013	011-49405-7700-0026 011-49442-7900-0028	PTB 078-013, PHASE II, START-UP AGR. D-94-008-97 PLAN PREPARATION FOR RESURFACING A 2 LANE ADDITION ON US-24 FROM W OF PEYTON CREEK TO KINGSTON MINES	2,561,550	21,359	-
PSB086017	011-49405-7700-0026 902-49405-7700-0025	PTB 086-017, PH 2, STARTUP AGR. D-93-054-03,AP FAP 704, SEC (1)N&TS-I, MCLEAN COUNTY, PS&E FOR RECONSTRUCTION, RELOCATION AND TRAFFIC SIGNAL INSTALLATION	679,605	-	62,823
PSB103004	011-49442-7900-0028	PTB 103-004, PHASE II, START-UP AGR. D-91-263-97 FAI 55, WILL CO. CONTRACT PLANS FOR NEW STRUCTURE RAMP	3,365,872	4,174	3,055
PSB112031	011-49405-7700-0026 902-49405-7700-0025	PTB 112-031, PHASE II, START-UP D-98-102-99 FAI-64, PLANS, SPECS, ESTIMATES FOR WIDENING OF I-64	1,259,407	-	26,842
PSB114034	011-49442-7900-0011 011-49442-7900-0029	PTB 114-034, PH 2, STARTUP, D-94-069-00,IL94/IL116 SEC (109B)BR-2,BR-3, HENDERSON CO, PLANS & CONTRACT DOCUMENTS FOR RECONSTRUCTION OF STRUCTURES OVER DIXON & WOLF CREEKS AND ROADWAY APPROACHES	207,354	5,817	2,077
PSB114046	011-49405-7700-0026 902-49405-7700-0025	PTB 114-046, PH 2, STARTUP, D-97-057-05, FAP 805 (IL 161), SEC (101, 102)R, MARION CO, CONTRACT PLANS/SPECS AND R.O.W. PLATS/PLANS FOR UPGRADING THE EXISTING 2 LANES TO MULTI LANES	1,486,338	-	351,181

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				Current Year Expended	Reappropriated
PSB115027	011-49405-7700-0026 902-49405-7700-0025	PTB 115-027, PH2 STARTUP AGMT, D-93-033-03,FAS 250 LASALLE CO., CONTRACT PLANS, SPECS AND ESTIMATES FOR RESURFACING , GRADING AND SHOULDER RECONSTRUCT OF US 52/IL 251 FROM N OF I80 TO S OF MENDOTA	\$ 451,744	\$ 19,174	\$ 12,503
PTB117003	011-49405-7700-0026 011-49442-7900-0011 011-49442-7900-0027	PTB 117-003, PHASE II, START-UP AGR. D-91-018-01 ENGINEERING SERVICE FOR CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY/BORMAN EXPRESSWAY	12,254,023	112,309	2,443
PTB117004	902-49405-7700-0025	PTB 117-004, PHASE II, START-UP AGR. D-91-015-01 COOK. CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY.	13,422,051	-	4,177
PTB117006	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 117-006, PHASE II, START-UP AGR. D-91-012-01 FAI-94/FAP-332, COOK, ENGINEERING FOR CONTRACT PLANS FOR RECONSTRUCTION OF 4-LANE EXPRESSWAY	11,905,028	-	76,536
PTB117013	011-49405-7700-0026 902-49405-7700-0025	PTB 117-003(A)(B), START-UP AGR. PHASE II. COOK A=ROOSEVELT RD. D-91-534-00, B=5TH AVE D-91-022-01 PROF. SERVICES FOR REMOVE/REPLAC ROOS. RD OVER ADDISON CREEK & 5TH AVE OVER SILVER CREEK	314,824	-	26,127
PTB117021	011-49405-7700-0026 011-49442-7900-0027	PTB 117-021(B), PHASE II, START-UP AGR. LAKE D-91-031-01. PROFESSIONAL SERVICES - CONTRACT PLANS, SPECS AND ESTIMATES FOR JOLIET ROAD OVER B&O AND IHB RAILROADS	494,553	62,210	-
PTB118012	011-49405-7700-0026	PTB 118-012, PHASE II, START-UP AGR. D-91-184-01 KANE, FAP 307, IL-64, PROFESSIONAL SERVICES FOR WIDENING AND RESURFACING IL-64 FROM 7TH AVE. TO DUNHAM ROAD	821,917	94,011	

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				Current Year Expended	Reappropriated
PTB118022	011-49405-7700-0026	PTB 118-022, PRIME AGR. PHASE II, R-91-069-00 FAP-870 DUPAGE PROFESSIONAL SERVICES - FIELD AND OFFICE ASSISTANCE FOR LAND SURVEYING	\$ 446,648	\$ 2,999	\$ 13,150
PTB119028	011-49405-7700-0026	PTB 119-028, PHASE II, START-UP AGR. D-95-010-99 FAI-74, CHAMPAIGN. ENGINEERING SERVICES FOR SURVEY AND PS&E FOR REPLACEMENT OF 2 STRUCTURES OVER I-74 AT IL-49	322,735	-	5,986
PTB120002	011-49405-7700-0026 011-49442-7700-0026 011-49442-7900-0000 011-49442-7900-0027	PTB 120-002, PHASE I, START-UP AGR. P-91-065-01 US-45, LAKE CO. PHASE I STUDY	2,441,019	351,049	181,144
PTB120004	011-49442-7900-0027 902-49405-7700-0025	PTB 120-004 STARTUP AGR. PREP OF PLANS FOR I-90/94 FROM 16TH ST TO 70TH ST.	29,168,064	945,241	33,395
PTB120005	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 120-005, PH 2 STARTUP AGR. D-91-421-01, COOK CO, I-94, PLANS, SPECS ESTIMATES FOR COLLECTOR-DISTRIBUTOR ROADWAY, DAN RYAN EXPRESSWAY	16,359,151	-	987,350
PTB120006	011-49405-7700-0026 011-49442-7900-0011	PTB 120-006, PHASE II, START-UP AGR. D-91-397-97 FAP 870 (IL-53), DUPAGE CO. PROFESSIONAL SERVICES FOR RECONSTRUCTION OF IL-53 FROM ARMY TRAIL ROAD TO ELGIN O'HARE EXPRESSWAY	3,085,738	549,748	63,155
PTB120007	011-49442-7900-0000 695-49442-7700-0110	PTB 120-007, PHASE II, START-UP AGR. COOK CO D-91-285-01, FAU 2710. ENGINEERING AND GEOTECHNICAL INVESTIGATION AND REPORT, SURVEY, TS&L'S AND PLAN PREPARATION	2,521,370	390,322	98,386

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				Current Year Expended	Reappropriated
PTB120009	011-49405-7700-0026 011-49442-7700-0026	PTB 120-009, PHASE II, START-UP AGR. D-91-384-01 PLANS, TS&L PLANS, DRAINAGE PLANS, SURVEY, TRAFFIC STAGING, LIGHTING FOR REHAB OF IL-43	\$ 959,586	\$ 41,504	\$ 87,121
PTB120020	011-49442-7900-0011 011-49442-7900-0027	PTB 120-020, PHASE II, START-UP AGR. KENDALL COUNTY D-93-025-01. PLANS, SPECS, ESTIMATES FOR RECONSTRUCTING EXISTING 2 AND 3 LANE RURAL AND URBAN PAVEMENT	1,989,715	54,851	-
PTB120025	011-49442-7900-0011 902-49405-7700-0025	PTB 120-025, PHASE II, START-UP AGR. D-94-043-02 FAP 313, WARREN. CONTRACT PLANS FOR 4-LANE IMPROVEMENT OF PROPOSED US-34 FROM KIRKWOOD TO US-67 INTERCHANGE AT SW EDGE OF MONMOUTH	2,146,520	62,593	273,217
PTB121021	011-49405-7700-0026	PTB 121-021, PRIME AGMT, PH 3, C-98-034-01, FAP310 MADISON CO., CONSTRUCTION INSPECTION	1,624,467	-	178,658
PTB122005	011-49405-7700-0026	PTB 122-005, PH 2 STARTUP, D-91-025-02, FAU 1487, DUPAGE CO, RECONSTRUCTION OF MAPLE AVE FROM CUMNOR RD TO IL 83 TO INCLUDE SUPPLEMENTAL SURVEY AND PRELIMINARY PLAN PREPARATION	944,463	-	39,072
PTB123005	011-49405-7700-0026 011-49442-7900-0011	PTB 123-005, PHASE II, START-UP AGR. D-91-127-02 FAP 365, DUPAGE CO. CONTRACT PLANS FOR RECONSTRUCTION AND WIDENING OF IL-56	1,870,699	90,524	53,499
PTB123022	011-49442-7900-0011 011-49442-7900-0029	PTB 123-022, PH I STARTUP AGMT, P-94-025-00, FAP 315, PEORIA CO, CORRIDOR STUDY, NEW HIGHWAY	12,364,439	363,374	240,934
PTB124011	695-49442-7700-0110	PTB 124-011 START UP AGR. ENG SERVICES FOR IL 5 FROM 16TH ST TO 70 TH ST IN MOLINE.	1,767,779	214	6,189

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				Current Year Expended	Reappropriated
PTB125004	011-49405-7700-0026 011-49442-7900-0011	PTB 125-004, PH 1, PRIME AGMT, P-91-016-02, I-57 STUENKEL ROAD, WILL COUNTY, LOCATION/DESIGN REPORT FOR IMPROVEMENT OF I-57 AT STUENKEL RD	\$ 1,287,097	\$ 50,745	\$ 23,569
PTB125016	011-49405-7700-0026	PTB 125-016 PH 1&2 STARTUP, D-96-009-03, VARIOUS COUNTIES AND ROUTES, MISCELLANEOUS ENGINEERING	500,000	-	550
PTB125017	011-49405-7700-0026	PTB 125-017 PH 2 STARTUP, D-96-010-03, VARIOUS RTS VARIOUS COUNTIES IN D-6. MISCELLANEOUS ENG. FOR VARIOUS WORK ORDER PROJECTS	500,000	-	9,007
PTB126002	011-49405-7700-0026 011-49442-7900-0011 902-49405-7700-0025	PTB 126-002, PH 2, STARTUP, D-91-351-02, FAP 336 (IL 31), SEC 112R-N, MCHENRY CO, RECONSTRUCTION & WIDENING OF IL 31 AT IL 176 & AT TERRA COTTA RD	724,253	152,534	21,565
PTB126003	902-49405-7700-0025	PTB 126-003, PH 2, STARTUP AGMT, D-91-356-02, FAP 348(IL 43) OVER I-94 SPUR, SEC 3271B-R, COOK CO, PS&E TO REPLACE BRIDGE DECK	459,376	-	33
PTB126020	011-49405-7700-0026	PTB 126-020, PH 1, PRIME AGREEMENT, P-30-013-03, VARIOUS ROUTES, SECTIONS AND COUNTIES, PERFORM NOISE ANALYSES STATEWIDE	225,000	-	9,428
PTB127001	902-49405-7700-0025	PTB 127-001, PHASE III, C-91-512-01, FAI-80/94 START-UP AGREEMENT. CONSTRUCTION ENGINEERING	5,521,062	-	105,227
PTB127024	011-49405-7700-0026	PTB 127-024, PHASE II, START-UP AGR. D-96-024-03 MISCELLANEOUS ENGINEERING VARIOUS PROJECT, VARIOUS ROUTES, WORK ORDERS	200,000	-	12,583
PTB127029	902-49405-7700-0025	PTB 127-029, PH 3, STARTUP AGMT, C-98-088-01, FAI-70, SEC (82-3HVB-2R-1)-2/82-3HVB-3R-3, ST CLAIR CO CONSTRUCTION INSPECTION	3,387,641	-	95,401

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				Current Year Expended	Reappropriated
PTB128001	011-49442-7900-0029	PTB 128-001, PH 3, STARTUP AGMT,C-91-085-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90: 31ST TO I-57	\$ 12,009,518	\$ -	\$ 17
PTB128002	011-49405-7700-0026 902-49405-7700-0025	PTB 128-002, PH 3, STARTUP, I-94/90: 31ST TO I-57, SEC (1919&1919.15A)K/2323-R-1, ETC..., COOK COUNTY CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF I-94/90, C-91-092-03	8,665,864	-	3,294
PTB128003	902-49405-7700-0025	PTB 128-003, PH 3, STARTUP, I-94/90, 31ST ST TO I-57, SEC 2003-032T/(1717 & 1818)K, COOK CO., C-91-093-03 & C-91-096-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90	5,184,037	-	679,346
PTB129013	011-49405-7700-0026	PTB 129-013, PH 3, STARTUP, C-94-007-02, I-74, SEC 72(7,8,9,9-1)R-2, PEORIA COUNTY, INSPECTION, SUPERVISION, CHECKING OF CONST STAKING, LAYOUT, QA FIELD MATERIALS INSPECTION, DOCUMENTATION, ETC	6,070,732	-	126,146
PTB130004	011-49442-7900-0027 902-49442-7700-0010	PTB 130-004, PH 2, STARTUP, FAP 301(US 20), SEC 46 JO DAVIESS CO, FIELD SURVEY, GEOTECHNICAL INVESTIGATIONS, DEVELOPING CONTEXT SENSITIVE SOLUTIONS STRATEGIES, REFINEMENT OF ALIGNMENT FOR GALENA BPS	5,492,410	169,189	117,632
PTB130010	902-49405-7700-0025	PTB 130-010, PH 2 STARTUP, D-96-008-04, VARIOUS ROUTES, SECTIONS & COUNTIES, WORK ORDERS FOR MISCELLANEOUS ENGINEERING SERVICES IN D-6.	500,000	-	-
PTB131018	902-49405-7700-0025	PTB 131-018, PH 1, STARTUP, P-98-017-04, VARIOUS RTES, SEC & COS, WORK ORDERS, MISCELLANEOUS SURVEY WORK, VARIOUS LOCATIONS IN D-8	200,000	8,045	11,079

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				Current Year Expended	Reappropriated
PTB131023	011-49405-7700-0026 011-49405-7900-0011	PTB 131-023, PH 1, STARTUP, VARIOUS RTES, SECS, COS, P-30-003-04, WASTE ASSESSMENT	\$ 5,000,000	\$ 77,011	\$ 115,455
PTB132003	902-49405-7700-0025	PTB 132-003, PH 3, PRIME AGMT, C-91-019-01, COOK CO, FAI 80/94, SEC 2626.2-R-1/2626.2-R-2, PARTIAL OBLIGATION, REMAINING BALANCE = \$4,141,537.00 CONSTRUCTION INSPECTION FOR KINGERY MAINLINE	6,646,591	-	11,045
PTB132008	902-49405-7700-0025	PTB 132-008, PH 2, STARTUP, IL 97(CLEAR LAKE AVE)/ IL 29/I-72/DIRKSEN PKWY, SANGAMON CO, D-96-538-97, DESIGN PROJECT REPORT FOR IMPROVEMENT OF CLEAR LAKE AVE FROM MAGNOLIA TO .4M E OF I-55	536,679	189	6,418
PTB133013	902-49405-7700-0025	PTB 133-013, PH 3, PRIME AGREEMENT, C-94-010-02, FAI 74(I-74), SEC (90-11)R-2,90(13,14,14-1)R-1, PEORIA CO, CONSTRUCTION INSPECTION, PARTIAL OB ON PRIME, BALANCE OF PRIME = \$2,754,507.00	3,354,507	-	200,364
PTB134002	902-49405-7700-0025	PTB 134-002, PH 3, PRIME, C-91-064-05, FAP 305 (PALATINE RD OVER IL 83), COOK CO, SEC 0913.1 RS-1 CONSTRUCTION INSPECTION	297,736	-	25,755
PTB134005	902-49405-7700-0025	PTB 134-005, PH 3, C-91-096-97, STARTUP, COOK CO., SEC 1314B, I-90 @ NAGLE AVE, CONSTRUCTION INSPECTION	329,499	-	8,945
PTB135001	902-49405-7700-0025	PTB 135-001, PH 3, STARTUP, C-91-217-00, US-30/ LINCOLN HIGHWAY, SEC (B&14)R-3, WILL CO, CONSTRUCTION INSPECTION	1,066,727	-	-
PTB135018	011-49442-7900-0027	PTB 135-018, STARTUP, PH 2, VARIOUS RTES, COS AND SECS, D-96-511-05, WORK ORDERS, MISCELLANEOUS ENGINEERING FOR VARIOUS PROJECTS IN D-6	600,000	-	11

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PTB135027	902-49405-7700-0025	PTB 135-027, PH 1, PRIME AGMT, VARIOUS RTES, SECS, COS, P-98-003-05, LAND AND ROUTE SURVEYS FOR VARIOUS WORK ORDER PROJECTS IN D-8	\$ 250,000	\$ -	\$ 4,174
PTB136003	011-49405-7700-0026 902-49405-7700-0025	PTB 136-003, PH 3, STARTUP, C-91-552-99, FAP337 (IL-22/HALF DAY ROAD) SEC 20R-5, LAKE COUNTRY, CONSTRUCTION INSPECTION FOR IMPROVEMENT OF IL-22 FROM E OF IL-83 TO W OF US-45/IL-21	2,002,868	-	30,013
PTB139012	011-49442-7900-0027	PTB 139-012, PH 1, STARTUP, R-92-121-01, FAP 303 (US BR 20), SEC (40R, 41)R, WINNEBAGO CO, R.O.W. PLATS, ETC., FOR PROJECT ON US BR 20 FROM APP 1000 FEET W OF PIERPONT AVE TO KILBURN AVE IN ROCKFORD	1,051,690	72,755	644,270
PTB140004	011-49442-7900-0027	PTB 140-004, PH 3, STARTUP, C-91-207-01, US-6 EAST OF PARK AVE UNDER CANADIAN NAT'L RR BRIDGE, COOK CO, SEC 3277R, CONSTRUCTION ENGINEERING	760,807	-	25
UT6007003	011-49442-7900-0027	UTILITY AGREEMENT FAU ROUTE 8071 (MAC ARTHUR BLVD) SECTION (84-9-4) HBK, BY,BY-I JOB NO C96-523-04 SANGAMON COUNTY RELOCATING AND REPLACING OF FIBER OPTIC LINE	17,366	-	5,719
			<u>\$ 753,401,325</u>	<u>\$ 29,107,274</u>	<u>\$ 135,251,883</u>

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AE06008	902-49442-7700-0026	FUNDING NECESSARY TO PROVIDE CULTURAL RESOURCE SURVEYS FOR FAP 315 ALONG PROPOSED PEORIA TO MACOMB CORRIDOR IN ACCORDANCE WITH STATE AND FEDERAL LAWS.	\$ 750,000	\$ -	\$ 5
AE07003	011-49442-7900-0027	FUNDING NECESSARY TO PROVIDE CULTURAL RESOURCE SURVEYS FOR VARIOUS LOCATIONS FOR IL 3 RELOCATION FROM VENICE TO SAUGET IN ST. CLAIR & MADISON COUNTIES IN ACCORDANCE WITH STATE & FEDERAL LAWS.	1,500,000	-	-
AL01138	011-49442-7700-0026	PRELIMINARY ENGINEERING IMPROVEMENT OF LASALLE DR BETWEEN CLARK ST AND LAKE SHORE DR IN THE CITY OF CHICAGO,IL 00-B0259-00-PV P88-009-01	400,000	1,008	25,215
AL01386	011-49442-7700-0026	MODERNIZATION OF TRAFFIC CONTROL SIG. ALONG U. S. RTE. 41 (SO. SHORE DR.) @ 75TH ST. & @ 83RD ST. IN CHICAGO, IL. C-88-002-01 00-B0270-00-TL	300,000	1,295	-
AL01411	011-49442-7700-0026	TO IMPROVE MILWAUKEE AVE. VIADUCT OVER THE KENNEDY EXPRESSWAY IN CHICAGO, IL. C-91-097-97 00-E0556-00-BR	5,045,000	171,388	493,811
AL03257	011-49442-7900-1028	LAND ACQUISITION, RELOCATION ASSISTANCE, AND RELOCATION CONSULTANTS @ CC&P/STEARNS ROAD IN KANE CO., IL. 98-00214-02-BR R-91-083-01 NOT TO EXCEED PER AGREEMENT FOR FEDERAL FUNDS	37,711,307	7,286,100	928,180
AL04126	011-49442-7700-0026	RECONSTRUCTION/CONST. ENGR. OF 75TH ST. OVER I-94 CHICAGO 01-E2005-00-BR C-91-121-97	5,060,000	-	1,091,972
AL04136	011-49442-7700-0026	REHABILITATION OF WASHINGTON AND MONROE ST. BRIDGES OVER I-90/94 / CHICAGO 01-E1001-00-BR C-88-031-00	13,884,648	72	-

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AL04257	011-49442-7700-0026 011-49442-7900-0027	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR MICHIGAN AVE. VIADUCT OVER BISHOP FORD EXPY./I-94 CHICAGO 02-E2010-00-BR C-91-314-97	\$ 7,025,000	\$ -	\$ 1,300,382
AL04374	011-49442-7700-0026	CONSTRUCTION ENGINEERING FOR BELVIDERE ROAD FROM IL 131 TO SHERIDAN ROAD WAUKEGAN 03-00225-00-TL C-91-097-03	83,515	-	83,515
AL05041	011-49442-7700-0026	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR WPA STREETS SLEEPY HOLLOW PROJECT #2 CHICAGO 98-U8139-01-PV C-88-011-00	1,830,000	35,342	603
AL05044	011-49442-7700-2027 011-49442-7900-0029 011-49442-7900-1010 011-49442-7900-1027 011-49442-7900-1028 695-49442-7700-0110	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR 130TH ST AT TORRENCE AVE & 130TH ST AT NS TRACKS CHICAGO 99-B9369-02-PV C-88-025-04	139,092,287	-	139,092,287
AL05242	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR 87TH ST FROM WESTERN AVE TO I-90/94 CHICAGO 04-B4103-00-TL P-88-013-05	250,000	49,763	185,956
AL05246	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR CICERO AVE FROM PETERSON AVE TO LEXINGTON AVE CHICAGO 04-B4105-00-TL P-88-012-05	560,000	8,381	166,759
AL05286	011-49442-7700-0026	CONSTRUCTION, CONSTRUCTION ENGINEERING & FORCE ACCOUNT WORK ON RACINE AVE AND ON 37TH ST CHICAGO 99-U9136-00-RS C-88-056-99	3,580,000	207,382	151,662
AL06100	011-49442-7700-0026 011-49442-7900-0027	CONSTRUCTION & CONSTRUCTION ENGINEERING ON 71ST STREET OVER I-94 CHICAGO 05-E2003-00-BR C-91-124-97	10,330,000	130,889	771,949

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				Current Year Expended	Reappropriated
AL07035	011-49442-7900-1028	CONSTRUCTION ON KIRK RD AT IL 38 KANE COUNTY 01-00281-00-CH C-91-034-05	\$ 2,134,600	\$ 54,600	\$ -
AL99286	011-49442-7700-0026 553-49444-7700-0010	PRELIMINARY ENGINEERING FOR THE SYSTEM OF ACCESS ROADS.	11,870,000	-	4,091,872
607980	902-49442-7700-0026	CONSTRUCTION AT FAP-559 & 341, 2.7MI OF IL 58 & 2M I OF IL 72; W OF MOON LAKE RD TO ROSELLE RD & W OF FAIRMOND RD TO ROSELLE RD.	596,419	-	38,529
608810	011-49442-7900-0027	CONSTRUCTION AT FAP-337, W OF IL 83 EXTENDING E ALONG IL 22 (HALF DAY RD).	22,976,466	5,026	99,032
620980	902-49442-7700-0026	CONSTRUCTION AT FAP-575, US30 @ LILY CACHE RD & OV ER LILY CACHE CREEK IN VILLAGE OF PLAINFIELD, 0.5MI NW OF I-55.	5,267,516	-	2,170
621070	011-49442-7900-0027	CONSTRUCTION AT FAI-94& FAP-332, FROM S OF 159TH S T TO S OF THORNTON-LANSING RD. IN VILLAGE OF LANSING & SOUTH HOLLAND.	37,224,022	-	-
621080	011-49442-7900-0027	CONSTRUCTION AT FAI-94 & FAP-332, I-94 EB, IL 394 SB FROM S OF 159TH ST TO S OF THORNTON-LANSING RD IN LANSING & SOUTH HOLLAND.	45,131,236	184,387	236
621140	011-49442-7900-0027	CONSTRUCTION AT I-80/94 OVER HOHMAN AVENUE, LITTLE CALUMET RIVER, HARRISON AVENUE AND I80/94/US6 FROM BURNHAM ROAD TO US41 IN LANSING, IL AND HAMMOND AND MUNSTER, IN	71,282,789	-	1
622950	011-49442-7900-0027	CONSTRUCTION AT FAU-3537, US RT 20 (LAKE ST) FROM E OF ROHLWING RD TO W OF ADDISON RD.	19,621,884	373	-

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				Current Year Expended	Reappropriated
623000	011-49442-7900-0027	CONSTRUCTION AT FAI-94/90, DAN RYAN EXPWY BETWEEN 71ST ST AND 31ST ST IN CHICAGO.	\$ 75,103,059	\$ -	\$ 1
623040	011-49442-7900-0027	CONSTRUCTION AT FAI-94, NB DAN RYAN EXP FROM 79TH ST TO I57 INT & ALONG I57 TO HALSTED IN CHICAGO.	76,002,441	558	-
623490	553-49444-7700-0024	CONSTRUCTION AT FAI-80/94, IL 394 TO US 41 LOCATED IN LANSING & SOUTH HOLLAND.	2,748,080	-	30,137
626640	553-49444-7700-0024 902-49442-7700-0028	CONSTRUCTION AT FAI-80, VILLAGE OF LANSING(COOK CO) & HAMMOND & MUENSTER (LAKE CO) FROM IL 394 IN IL TO US 41 IN INDIANA.	17,736,147	436,656	2,022,148
626940	902-49442-7700-0026	CONSTRUCTION AT FAI-94, HALSTED, MICHIGAN, 95TH & 87TH ST ENT/EXT RAMPS ON DAN RYAN EXPWY BTWN I-57 INT. & 71ST NB IN CHICAGO	33,510,091	10,415	-
064C320	011-49442-7700-0026	CONSTRUCTION AT FAP-505, IL 75 FROM 0.3MI N OF US 20 NE OF FREEPORT TO 0.1MI W OF ROCK CITY RD IN ROCK CITY.	4,022,219	-	50,497
645600	902-49442-7700-0027	CONSTRUCTION AT FAP-17, E OF PLUM RIVER @ SAVANA T O E OF MT CARROLL. US 52/IL64	18,272,550	80,218	7,974
646470	011-49442-7900-0027	CONSTRUCTION AT FAP-595, OVER THE ROCK RIVER TO JO HN DEERE RD & BLACKHAWK AV (52ND AVE EXTENSION).	14,801,749	1,500,090	-

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				Current Year Expended	Reappropriated
663500	553-49444-7700-0024	CONSTRUCTION AT FAP-591, REMOVE & REPLACE STRUCTURE CARRYING US 34 OVER LITTLE ROCK CREEK 2.2 MI E OF SANDWICH.	\$ 1,434,558	\$ -	\$ 9,117
666170	902-49442-7700-0027	CONSTRUCTION AT FAP-623, OVER LITTLE VERMILLION RIVER ON US 6 EASTSIDE OF LASALLE.	3,476,476	-	21,843
681950	902-49442-7700-0026	CONSTRUCTION AT ON FAI-74, RIVER FRONT DR INTERCHANGE , IL RIVER TO TP&W RR IN EAST PEORIA.	33,350,891	24,669	-
681960	902-49442-7700-0026	CONSTRUCTION AT FAI-74, FROM MONROE AVE TO 0.4KM W OF INDUSTRIAL SPUR, INCLUDING MURRAY BAKER BRIDGE.	58,023,213	9,448	-
681980	011-49442-7900-0027	CONSTRUCTION AT FAI-74, FROM NEBRASKA AVE TO MONROE AVE IN PEORIA.	68,777,451	19,922	-
682000	011-49442-7900-0027	CONSTRUCTION AT FAI-74, FROM W OF STERLING AVE TO NEBRASKA AVE & WAR MEMORIAL DR INTERHCNG FROM STERLING TO W OF UNIVERSITY AVE.	48,412,866	-	6,241
682010	011-49442-7700-0026 902-49442-7700-0026	CONSTRUCTION AT FAI-74, WB LANES FROM IL RIVER TO E OF WASHINGTON ST INCLUDE CAMP ST, MAIN ST, WASHINGTON N ST & STRUCTURES OVER RT.	37,523,309	-	50,077
725410	011-49442-7900-0027 019-49446-7700-0010	CONSTRUCTION AT @ I71, NEW SEGMENT OF MACARTHUR BL VD, & RELOCATED PORTION OF RECREATION DR.	24,190,748	99,094	1,179,956

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				Current Year Expended	Reappropriated
076A710	902-49442-7700-0027	CONSTRUCTION AT FAP-310, IL 255 IN GODFREY, IL (US 67/IL 267)	\$ 291,189	\$ -	\$ 676
763000	011-49442-7700-0026	CONSTRUCTION AT FAP-103, GREENMOUNT RD TO PEABODY RD, IL13/15.	14,830,677	244,468	-
764290	553-49444-7700-0024	CONSTRUCTION AT FAI-64, FROM IL RT 157 TO GREENMOUNT RD (IL159) TO LINCOLN TRAIL EXIT.	54,627,090	-	20,412
837820	011-49442-7700-0026	CONSTRUCTION AT INTERSECTIONS OF ILLINOIS ROUTE 64 AT RANDALL ROAD AND AT DEAN STREET	15,878,581	-	75,675
933460	011-49442-7700-0026	CONSTRUCTION AT MEREDITH DRIVE FROM BUSINESS ROUTE 55 TO FIRST STREET IN SHERMAN	3,101,643	1,285	-
986300	553-49444-7700-0024	CONSTRUCTION AT FAP-332, US 45, 1.4 MI THRU VILLAGE OF MUDDY FROM MIDDLE FORK SALINE RIVER TO N EDGE OF MUDDY.	4,118,902	-	12,025
AD990006	011-49442-7700-0026	PH 1 AND PH 2 FOR IL-64 FROM IL-59 TO KAUTZ RD FA-307 1998-0191 DUPAGE CO	1,315,000	-	301,368
AL042135	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR LASALLE DRIVE FROM STOCKTON DR. TO LAKE SHORE DR. (PHASE II) CHICAGO 00-B0259-00-PV D-88-001-04	800,000	-	255,153
JN100256	011-49442-7700-0026	FAU 3756 2000-060R COOK C-91-256-00 JOINT AGREEMENT. CONSTRUCTION OF NEW HIGHWAY TO BE KNOWN AS ORLAND PARKWAY	3,659,320	-	1,620

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				Current Year Expended	Reappropriated
JN104031	902-49442-7700-0026	IL 22, SEC Y-R-2, C-91-209-03, LAKE COUNTY, DEVELOP COMPENSATORY STORAGE SITE TO COMPENSATE FOR FILL IN THE FLOOD PLAIN AS A RESULT IF IL 22 IMPROVEMENTS	\$ 450,000	\$ -	\$ 64,372
JN105520	902-49442-7700-0026	DEMOLISHING TWO (2) HOMES, FAP 338/ILLINOIS ROUTE 59 @ 100 & 102 CHANNAHON STREET IN WILL COUNTY, STATE JOB # C-91-222-05, SECTION # 2005-029DM	9,000	-	2,275
JN303014	902-49442-7700-0026	OR 170, CH 50 & CH 18, SEC (32-15D)W&RS, (70-15D)W&RS, IROQUOIS CO, C-93-101-03, JURISDICTIONAL TRANSFER, PLANS, SPECS, SURVEYS, RECEIVE BIDS, MAKE AWARDS	904,000	-	169,570
RR100326	902-49442-7700-0026	FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, FED PROJ#NHF-0337(006), PREPARE CIRCUIT DRAWINGS, ASSEMBLE, INSTALL OR RELOCATE WARNING DEVICES & THEIR OPERATING CIRCUITS	300,756	-	25,740
RR100327	902-49442-7700-0026	FAU 3504(OLD RAND RD), SEC 19R-1, LAKE COUNTY, C-91-326-00, FED PROJ #NHF-0337(006), PREPARE CIRCUIT DRAWINGS, PS&E, ASSEMBLE & INSTALL WARNING DEVICES, REMOVE XING, RAISE TRACK, ETC.	318,669	-	109,128
RR100328	011-49442-7700-0026 902-49442-7700-0026	FAP 337(IL 22), SEC 19R-1, LAKE CO, C-91-326-00, ALL TEMP AND PERM ALTERATIONS OR RELOCATIONS OF COMM & SIGNAL WIRE LINES, SIGNALS & APPURTENANCES, FURNISHING & PLACEMENT OF BALLAST, REMOVE TRACK	305,024	-	8,999
RR101013	902-49442-7700-0026	FAI 94(IL 394), SEC {(0204.1 & 0312-708W) & R-3}, COOK CO, C-91-013-01, RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES, ENGINEERING AND INSPECTION	75,356	-	4,500

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				Current Year Expended	Reappropriated
RR103009	902-49442-7700-0026	FAI 80/94, SECTION (0303.6&0303.6A)B, COOK COUNTY, C-91-514-01, ALTERATION OR RELOCATION OF COMMUNICATION AND SIGNAL WIRE LINES, SIGNALS AND RAILROAD APPURTENANCES ON ITS RIGHT OF WAY AS NECESSARY.	\$ 4,500	\$ -	\$ 4,500
RR103552	902-49442-7700-0026	FAP 337(IL 22), SEC 20R-5, LAKE CO, C-91-552-99, PREPARE CIRCUIT DRAWINGS, ESTIMATE AND SPECS, REMOVE EXISTING GRADE XING, RAISE TRACK, INSTALL PREFAB CROSSING, TRAFFIC CONTROL	361,795	-	44,051
RR196438	902-49442-7700-0026	FAP 344(127TH ST/BURR OAK AVE), SEC 0101.1 BR-2, COOK CO, C-91-438-96, TEMPORARY AND PERMANENT ALTERATIONS OR RELOCATIONS OF COMMUNICATIONS AND SIGNAL WIRE LINES SIGNALS AND APPURTENANCES	42,149	-	32,454
RR197194	011-49442-7700-0026	FAP 344(127TH ST/BURR OAK AVE), SEC 0101.1 BR-2, COOK CO, C-91-438-96, REPLACEMENT OF PORTIONS OF EXISTING XING EXTENSIONS WITH PREFAB MATERIALS, RELOCATION OF WARNING DEVICES, TEMP SIGNAL & GATE	218,514	-	56,939
RR199149	902-49442-7700-0026	FAP 307 (IL-64), SEC 131-WRS-1, DUPAGE CO C-91-149-99. DRAWINGS, ESTIMATES, SPECS, INSTALL CROSSING, ETC.	929,396	-	46,284
RR199249	011-49442-7700-0026 011-49442-7900-0027	FAP 351(US 6), SEC 3277R, COOK CO, C-91-249-99, REVIEW PS&E, REVIEW MAIN CONTRACT DESIGN PLANS, RELOCATE GAS HOUSE, MAKE TIE-INS, CONSTRUCTION INSPECTION, FLAGGING	1,987,139	10,187	1,220,732
RR200080	902-49442-7700-0026	FAP 505(IL 75), SEC (76,77)RS-4, WINNEBAGO COUNTY, C-92-118-05, REMOVE EXISTING GRADE XING, INSTALL CROSSING, RAILS, TIES, BALLAST, ETC., REPLACE EXISTING SIGNALS WITH LED SIGNALS, ETC.	184,713	-	3,389

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				Current Year Expended	Reappropriated
RR604523	902-49442-7700-0026	FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, PRELIMINARY & CONSTRUCTION ENGINEERING, FLAGGING	\$ 484,000	\$ -	\$ 8,702
RR604524	902-49442-7700-0026	FAI 72(MACARTHUR EXTENSION), SEC 84-9-4, SANGAMON CO, C-96-523-04, ALTERATION OR RELOCATION OF COMMUNICATION &/OR SIGNAL WIRE LINES, SIGNALS AND RR APPURTENANCES, PRELIMINARY & CONSTRUCTION ENG	65,700	-	58,944
RR800921	902-49442-7700-0026	FAP14 (IL3),SO DESIGN PT 2, ST CLAIR COUNTY, C-98-142-01, PRELIMINARY AND FINAL DESIGN PLANS, SPECIFICATIONS AND CONSTRUCTION COST ESTIMATE FOR ALL WORK TO BE PERFORMED.	62,000	-	60,769
RR801002	902-49442-7700-0026	FAP 600(IL 159), SEC 129R, ST CLAIR CO,C-98-002-01 PRELIMINARY AND CONSTRUCTION ENGINEERING & INSPECTION (SN 082-0208)	22,908	1,163	16,639
RR801919	902-49442-7700-0026	FAP 14(IL 3), SEC (520-1,2)R,ST CLAIR CO, C-98-142-01,PRELIMINARY AND FINAL DESIGN PLANS, SPECIFICATIONS AND CONSTRUCTION COST ESTIMATES	175,000	-	97,842
RR801924	902-49442-7700-0026	FAP 14(IL 3), PART II-SOUTH DESIGN, MADISON COUNTY C-98-142-01, DESIGN PLANS, SPECIFICATIONS AND CONSTRUCTION COST ESTIMATES.	175,000	-	86,714
RR801929	902-49442-7700-0026	FAU 9105, SEC 119BR, MADISON CO, C-98-023-02, ALL TEMPORARY AND PERMANENT ALTERATIONS OR RELOCATIONS OF COMMUNICATION AND SIGNAL WIRE LINES, ETC., PRELIMINARY & CONSTRUCTION ENGINEERING & INSPECTION	37,400	-	37,148

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RR803023	902-49442-7700-0026	FAU 9105, SEC 119BR, MADISON CO, C-98-023-02, ALTERATION OR RELOCATION OF COMM AND SIGNAL WIRE LINES, SIGNALS & APPURTENANCES ON ITS R.O.W.,PRE-LIMINARY AND CONSTRUCTION ENGINEERING AND INSPEC.	\$ 22,400	\$ -	\$ 8,043
RR804900	902-49442-7700-0026	FAP 788(IL 3), SEC 520-2, 83-1-1HB(B), MADISON & ST CLAIR COS, C-98-051-04, RELOCATION OF AN EQUIPMENT TRACK AND TEAM TRACK.	2,700,000	-	2,700,000
RR805900	902-49442-7700-0026	FAP 788, SEC 520-2-1, MADISON CO, C-98-004-04, DEMOLITION OF A PORTION OF VENICE HIGHLINE FROM EASTERN ABUTMENT OVER EXISTING IL 3 TO THE WESTERN ABUTMENT OVER MADISON YARD OF THE FIRM.	500,000	-	187,008
UT103001	011-49442-7700-0026	FAI 290 (I-190/IL-53), SEC (22-1-2,0103-301&0305-3 ETAL), COOK CO C-91-316-97. REMOVAL OF RETIRED GAS MAIN	43,416	-	17,376
UT104003	902-49442-7700-0026	FAU 1611(I-94/IL 394), SEC 2001-166B, COOK COUNTY C-91-009-01, ADJUST A 12" WATER MAIN TO AVOID CONFLICT WITH PROPOSED STORM SEWER	4,963	-	4,963
UT104008	902-49442-7700-0026	FAP 332&FAI 80/94, SEC {0303(.1,(.6&.6A))B, COOK CO, C-91-514-01, RELOCATION OF A COMPANY AND U.S. SPRINT FIBER OPTIC CABLE WHICH IS IN CONFLICT WITH PIER NUMBER ONE ON CANADIEN NAT'L RR R.O.W.	36,281	-	13,380
UT104009	902-49442-7700-0026	FAP 332&FAI 80/94, SEC (0303(.1,6&6A))B, COOK CO, C-91-514-01, RELOCATION OF FIBER OPTIC CABLE IN CONFLICT WITH CONSTRUCTION OF PIER NUMBER ONE OF PROPOSED STRUCTURE	44,299	-	10,697

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UT104010	902-49442-7700-0026	FAI 90/94, SEC 2323-R-1, COOK CO, C-91-089-03, WENTWORTH BRIDGE AT I-90/94, BRIDGE ATTACHMENT & APPROACH ROADWAY, CABLE RELOCATIONS TO UNDERGROUND CROSSINGS OF DAN RYAN EXPRESSWAY	\$ 224,928	\$ -	\$ 100,240
UT104016	902-49442-7700-0026	FAI 80(I-80/94/US 6), SEC 2425R-3 & 2425-711B, COOK COUNTY, C-91-015-01, EXTENSION OF EXISTING CASING PIPE	199,279	-	279
UT104017	902-49442-7700-0026	FAP 870 (IL 53), SEC (22-5&533)WRS-2, DUPAGE CO, C-91-363-97, RELOCATION OF APP 720' OF 6" STEEL PIPE ALONG FULLERTON AVE AND 105' OF 6' STEEL PIPE ALONG IL 53	108,689	-	53,313
UT105004	902-49442-7700-0026	FAP 332 & FAI 94/ILLINOIS ROUTE 394/I-94 IN COOK COUNTY, INTERCHANGE & ROADWAY RECONSTRUCTION, NEW BRIDGE CONSTRUCTION AND RELOCATION OF FIBER OPTIC CABLES	167,292	-	90,767
UT105007	902-49442-7700-0026	FAP ROUTE 337/ILLINOIS ROUTE 22 FROM WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD. MAKING ADJUSTMENTS TO EXISTING FACILITIES LOCATED WITHIN LIMITS. STATE JOB #C-91-326-00, SECTION #19R-1	217,396	-	51,211
UT105009	902-49442-7700-0026	FAP ROUTE 337/ILLINOIS ROUTE 22: WEST OF U.S. ROUTE 12 TO EAST OF BUESCHING ROAD IN LAKE COUNTY. RELOCATION OF AERIAL FACILITIES, SECTION 19R-1 STATE JOB # C-91-326-00	16,990	-	16,990
UT105012	902-49442-7700-0026	FAP 870/ILLINOIS ROUTE 53: ARMY TRAIL ROAD TO ILLINOIS ROUTE 64 RELOCATION OF 670 LF OF BURIED CABLE, DUPAGE COUNTY, SECTION # (22.5-533)WRS-2, STATE JOB # C-91-363-97	17,961	-	17,961

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UT105015	902-49442-7700-0026	FAU 1487, SEC 66R, DUPAGE COUNTY, C-91-025-02, RELOCATING SANITARY SEWERS AND REPLACING MAN-HOLES	\$ 207,753	\$ -	\$ 4,501
UT105017	902-49442-7700-0026	UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 FROM STATEVILLE ROAD/ESSINGTON ROAD TO LARKIN AVENUE IN WILL COUNTY, STATE JOB # C-91-217-00, SECTION # (B & 14)R-3	42,791	-	17,322
UT105018	902-49442-7700-0026	UTILITY ADJUSTMENTS FOR FAP 337/ILLINOIS ROUTE 22 FROM EAST OF BUESCHING ROAD TO EAST OF QUENTIN ROAD IN LAKE COUNTY, STATE JOB # C-91-431-00, SECTION # 20WRS-6	98,880	-	7,254
UT106001	902-49442-7700-0026	UTILITY ADJUSTMENTS FOR FAP 575/U.S. ROUTE 30 AT LILY CACHE ROAD AND AT LILY CACHE CREEK IN WILL COUNTY, STATE JOB # C-91-002-01, SECTION # 14-B-R-1 & 15N-3	27,470	-	3,175
UT106004	011-49442-7900-0027	UTILITY ADJUSTMENTS ON FAP 351/U.S. ROUTE 6-159TH STREET AT C.N. RAILROAD IN COOK COUNTY, STATE JOB # C-91-068-05, SECTION #3277B	160,050	-	33,416
UT206006	011-49442-7900-0027	RELOCATE UNDERGROUND FIBER OPTIC CABLE ALONG NORTH SID OF IL 173 FROM STATION 142+00 TO 233+00	75,955	-	75,955
UT604020	902-49442-7700-0026	FAP 75(IL 29), SEC 11-2(2B,B-1)143(RS-5,W-2), CHRISTIAN CO, C-96-507-04, LOWERING OF A 14 INCH PIPELINE AT MAINLINE ROADWAY STATION 1299+00	195,415	-	108,107
UT607006	011-49442-7900-0027	FAU 8071 (MACARTHUR BLVD) SECTION 84-9-4 HBK BY BY-1 JOB NO C-96-523-04 SANGAMON COUNTY RELOCATING & REPLACEMENT OF FIBER OPTIC LINE	96,895	-	27,323

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UT704008	902-49442-7700-0026	FAP 774(IL 32/33), SEC 107 WRS-1, 107BY, 107 BY-1, 107B-2,EFFINGHAM CO, C-97-099-01, RELOCATION OF EXISTING COPPER DISTRIBUTION CABLE	\$ 9,845	\$ -	\$ 9,845
UT801018	902-49442-7700-0026	FAP 310 (IL-255), SEC 60-12HB-4, MADISON CO C-98-033-01 RELOCATION OF BURIED TELEPHONE CABLE AND REMOVE AERIAL TELEPHONE CABLES	58,250	-	58,250
UT803055	011-49442-7900-0027	FAP 592(IL 157), SEC 65R,65BR,65-1B,MADISON COUNTY C-98-085-01, RELOCATE 8" WATER MAIN.	126,000	-	9,709
UT803061	902-49442-7700-0026	FAP 310 (IL-255), SEC 60-13, MADISON CO C-98-006-02. RELOCATION OF GAS TRANSMISSION MAIN	135,800	-	54,013
UT804009	902-49442-7700-0026	FAP 103(IL 13/15), SEC 27-1R-1, ST CLAIR CO, C-98-090-03, REMOVAL & RELOCATION OF ELECTRICAL LINES DUE TO THE PROPOSED WIDENING OF IL 15/13.	276,000	-	6,395
UT804011	902-49442-7700-0026	FAP 103(IL 13/15), SEC 27-1R-1, ST CLAIR COUNTY, C-98-090-03, ABANDONMENT OF APP 900' OF 1.25" GAS DIST MAIN & INSTALLATION OF APP 950' OF 2" GAS DISTRIBUTION MAIN AND ASSOCIATED EQUIPMENT.	57,098	-	57,098
UT805004	902-49442-7700-0026	FAP 103, SEC 27-1R, ST CLAIR CO, C-98-089-03 REMOVAL OF EXISTING WATER MAIN. INSTALLATION OF WATER MAIN AND ALL ASSOCIATED EQUIPMENT.	604,000	-	65,482
UT805006	902-49442-7700-0026	FAP 310, SEC. 60-12, MADISON COUNTY, C-98-034-01 REMOVAL AND INSTALLATION OF POWER POLES AND ASSOCIATED EQUIPMENT	53,633	-	53,633

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UT805008	902-49442-7700-0026	FAP 103, SEC. 27-1R, ST CLAIR COUNTY, C-98-089-03 REMOVAL AND INSTALLATION OF POWER POLES AND ASSOCIATED EQUIPMENT	\$ 210,000	\$ 178,181	\$ 31,819
UT805009	902-49442-7700-0026	FAP 103, SEC. 27-1R, ST CLAIR COUNTY, C-98-089-03 REMOVAL AND INSTALLATION OF GAS DISTRIBUTION MAIN	5,342	-	5,342
UT904002	902-49442-7700-0026	RELOCATION OF EXISTING TELEPHONE LINES FAS/FAU ROUTE 903/9588	18,802	-	18,802
UT904003	902-49442-7700-0026	RELOCATION OF EXISTING TELEPHONE LINES FAS/FAU ROUTE 903/9588	146,982	-	146,982
UT905003	902-49442-7700-0026	RELOCATION OF FIBER OPTIC LINE ALONG RAILROAD RIGHT-OF-WAY ON US 51	40,615	-	14,697
PSB078013	011-49405-7700-0026 011-49442-7900-0028 902-49405-7700-0025	PTB 078-013, PHASE II, START-UP AGR. D-94-008-97 PLAN PREPARATION FOR RESURFACING A 2 LANE ADDITION ON US-24 FROM W OF PEYTON CREEK TO KINGSTON MINES	2,648,218	95,439	108,027
PSB086017	011-49405-7700-0026 902-49405-7700-0025	PTB 086-017, PH 2, STARTUP AGR. D-93-054-03, AP FAP 704, SEC (1)N&TS-1, MCLEAN COUNTY, PS&E FOR RECONSTRUCTION, RELOCATION AND TRAFFIC SIGNAL INSTALLATION	679,605	-	62,823
PSB103004	011-49442-7900-0028 011-49442-7900-0029	PTB 103-004, PHASE II, START-UP AGR. D-91-263-97 FAI 55, WILL CO. CONTRACT PLANS FOR NEW STRUCTURE RAMP	3,365,872	100,284	7,229
PSB110042	902-49405-7700-0025	PTB 110-042, PH 2 STARTUP, D-98-168-99, FAP 103, ST CLAIR CO, DRAINAGE STUDY, ROADWAY PLANS, STRUCTURE PLANS, ROW PLANS AND DOCUMENTS FOR WIDENING OF IL 13/15	1,109,338	-	75

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PSB112031	011-49405-7700-0026 902-49405-7700-0025	PTB 112-031, PHASE II, START-UP D-98-102-99 FAI-64, PLANS, SPECS, ESTIMATES FOR WIDENING OF I-64	\$ 1,259,407	\$ -	\$ 26,842
PSB114034	011-49442-7900-0029	PTB 114-034, PH 2, STARTUP, D-94-069-00,IL94/IL116 SEC (109B)BR-2,BR-3, HENDERSON CO, PLANS & CONTRACT DOCUMENTS FOR RECONSTRUCTION OF STRUCTURES OVER DIXON & WOLF CREEKS AND ROADWAY APPROACHES	201,537	-	2,077
PSB114046	011-49405-7700-0026 902-49405-7700-0025	PTB 114-046, PH 2, STARTUP, D-97-057-05, FAP 805 (IL 161), SEC (101, 102)R, MARION CO, CONTRACT PLANS/SPECS AND R.O.W. PLATS/PLANS FOR UPGRADING THE EXISTING 2 LANES TO MULTI LANES	1,486,338	7,845	351,181
PSB115027	011-49405-7700-0026 902-49405-7700-0025	PTB 115-027, PH2 STARTUP AGMT, D-93-033-03,FAS 250 LASALLE CO., CONTRACT PLANS, SPECS AND ESTIMATES FOR RESURFACING , GRADING AND SHOULDER RECONSTRUCT OF US 52/IL 251 FROM N OF I80 TO S OF MENDOTA	451,744	21,957	31,677
PSB116019	011-49442-7900-0027	PTB 116-019, PH 2, STARTUP, D-94-072-00, FAU 6757, SEC (105B)BR-3, HENDERSON CO, PLANS AND CONTRACT DOCUMENTS FOR RECONSTRUCTION OF STRUCTURES OVER LITTLE FARM CREEK AND ROADWAY APPROACHES.	165,806	2,326	-
PSB890135	011-49405-7700-0026	PTB 890-135, PHASE II, START-UP AGR. MADISON CO FAU 9105. ROADWAY AND STRUCTURE PLANS FOR RE-CONSTRUCTION AND REHAB OF MCKINLEY BRIDGE	3,781,282	-	2
PTB108047	902-49405-7700-0025	PTB 108-047, START-UP AGR. PHASE I, IL-31, P-91-13 5-99, MCHENRY, PROFESSIONAL SERVICES IN CONNECTION WITH IL-31 FROM BULL VALLEY ROAD TO IL-171 - PHASE I STUDY	1,930,972	63,753	-

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PTB110007	011-49405-7700-0026 011-49442-7900-0029	PTB 110-007, PRIME AGR. PHASE II. FAI-94 COOK D-91-322-99. PUMP STATION REPORT AND PLANS, SPECS , ESTIMATES FOR REHAB OF EXISTING STORM SEWER PARTIAL OB. BAL IN FY-2002. TOTAL = \$603,601	\$ 695,909	\$ -	\$ 80,021
PTB110037	011-49405-7700-0026	PTB 110-037, PRIME AGR. PHASE II. FAI-70, ST. CLAIR. D-98-014-00. PLANS FOR SEISMIC AND RETROFITTING OF PIGGOTT AND TUDOR RAMPS	1,450,541	9,935	-
PTB111026	011-49442-7700-0026 011-49442-7900-0027 011-49442-7900-0029	PTB 111-026, PRIME AGR. PHASE II. FAP-310 D-98-038-92, MADISON. PREPARE CONTRACT PLANS FOR CONSTRUCTION OF 4-LANE HIGHWAY FROM SEMINARY ROAD TO IL-267. PARTIAL OBLIGATION. BAL = \$1,052,731	2,497,357	22,580	-
PTB111027	011-49405-7700-0026 695-49442-7700-0110 902-49405-7700-0025	PTB 111-027 PRIME AGR. PHASE II, D-98-034-00 FAP-310 MADISON PRELIMINARY ENGINEERING FOR REHAB OF IL-267 FROM 3 MILES NORTH OF GODFREY TO JERSEYVILLE	3,781,950	-	13,133
PTB111028	902-49405-7700-0025	PTB 111-028, PRIME AGR. PHASE I. P-98-169-99 MADISON. FA-586. PROJECT REPORT AND CONGESTION MANAGEMENT ON IL 162. PARTIAL OB. REMAINING BALANCE = \$704,446	1,820,025	-	4,948
PTB112001	011-49405-7700-0026 902-49405-7700-0025	PTB 112-001, PRIME AGR. PHASE II, LAKE. FAP-337 D-91-531-99. PLANS, SPECS, ESTIMATES INCLUDING STRUCTURE PLANS FOR RECONSTRUCTION AND WIDENING OF IL-22 FROM E OF I-94 TO W OF US 41	1,737,406	292,899	54,542
PTB112002	011-49405-7700-0026 011-49442-7700-0026 902-49405-7700-0025	PTB 112-002, START-UP AGR. PHASE II, FAI-290 COOK. D-91-316-97. CONTRACT PLANS, SPECS, ESTIMATES, SIGNING PLANS, SURVEY, DRAINAGE DESIGN, DEVON AVE TO IL-72	3,508,318	-	380,854

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PTB112005	011-49405-7700-0026	PTB 112-005 B, C. START-UP AGR. PHASE II. FAI-57 COOK. D-91-533-99, D-91-534-99. PLANS, SPECS, ESTIMATES FOR REHAB OF STRUCTURES CARRYING 125TH STREET AND CICERO AVE OVER FAI-57	\$ 691,587	\$ 4,668	\$ -
PTB112028	011-49405-7700-0026 902-49405-7700-0025	PTB 112-028, ADVANCED AGR. PHASE II. FAP-788 ST. CLAIR/MADISON. D-98-066-00. RELOCATION OF IL-3 FROM MONSANTO AVE IN SUGET TO BROADWAY IN VENICE.	8,936,959	393,383	797,292
PTB112036	011-49442-7900-0029	PTB 112-036, PRIME AGR. PHASE I. FAS-752 JERSEY P-98-042-99. PROFESSIONAL SERVICES FOR LAND SURVEYS AND ROW PLATS FOR IL-3 FROM IL-100 TO GRAFTON TO IL-109	568,565	17,055	62,195
PTB113005	011-49405-7700-0026 011-49442-7700-0026	PTB 113-005, START-UP AGR. PHASE II. FAI-57, COOK D-91-110-00. PLANS SPECS ESTIMATES, TS&LS FOR RESURFACING I-57 FROM LITTLE CALUMET RIVER TO I-90/94 AND REHAB OF 10 STRUCTURES	5,152,018	108,969	23,608
PTB113007	011-49405-7700-0026 011-49442-7700-0026 902-49405-7700-0025	PTB 113-007, START-UP AGR. PHASE II. LAKE. D-91-552-99. WIDENING AND RECONSTRUCTION OF 2 LANE ROADWAY OF IL-22 FROM IL-83 TO US-45	1,245,916	-	1,809
PTB113026	011-49405-7700-0026	PTB 113-026, START-UP AGR. PHASE I & II, STEPHENSON, P-92-037-00. ENGINEERING FOR UPGRADING A PARTIALLY CONSTRUCTED EXPRESSWAY TO A FREEWAY	1,564,433	-	56,830
PTB113044	011-49405-7700-0026	PTB 113-044, PHASE I, PRIME AGR. FAS-747 JERSEY P-98-031-00. PROFESSIONAL ENGINEERING FOR LAND SURVEYS 90 PARCELS ALONG IL-109 FROM IL-3 TO IL-267 IN JERSEYVILLE	318,448	-	1,997

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PTB114003	011-49442-7700-0026	PTB 114-003, PHASE II, START-UP AGR. US-45 LAKE D-91-209-00. CONTRACT PLANS, SPECS, ESTIMATES FOR RECONSTRUCTION OF US-45 FROM IL-137 TO S OF IL-120	\$ 670,039	\$ -	\$ -
PTB114026	011-49405-7700-0026	PTB 114-026, PHASE I, PRIME AGR. FAP-332 KANKAKEE P-93-081-97. PROJECT REPORT FOR REHAB OF IL-1/17 FROM NORTH CORPORATE LIMITS OF MOMENCE TO IL-114 IN MOMENCE	262,599	9,656	-
PTB115004	011-49405-7700-0026 011-49442-7900-0027	PTB 115-004, PHASE II, START-UP AGREEMENT. LAKE. FAP-337 D-91-326-00. ENGINEERING FOR WIDENING AND RECONSTRUCTION OF IL-22 FROM US-12 TO BEUSCHING ROAD	1,960,124	-	10,191
PTB115039	011-49442-7700-0026	PTB 115-039, PHASE II, PRIME AGR. WORK ORDERS VARIOUS ROUTES, DISTRICT SIX. ENGINEERING SERVICES FOR PHASE I AND/OR PHASE II WORK	1,000,000	-	5,658
PTB115041	011-49405-7700-0026	PTB 115-041, PRIME AGR. PHASE I, WORK ORDERS R-96-015-01, ENGINEERING FOR SURVEYING, VARIOUS ROUTES, VARIOUS COUNTIES, DISTRICT SIX	100,000	-	5,626
PTB116001	011-49405-7700-0026 011-49442-7700-0026 902-49405-7700-0025	PTB 116-001, PHASE II, START-UP AGR. COOK D-91-148-93 FAP-308. PROF SERVICES FOR RECONSTRUCTION OF PALATINE ROAD FROM E OF US-12 TO W OF IL-83 IN VILLAGE OF PALATINE	796,947	-	58,824
PTB116003	902-49405-7700-0025	PTB 116-003, START-UP AGR. PHASE II D-91-431-00 PROFESSIONAL SERVICES FOR WIDENING, RECONSTRUCTION OF IL-22 FROM E OF BEUCHING RD TO QUENTIN RD	606,326	-	2
PTB116029	011-49442-7900-0027	PTB 116-029, PHASE II, START-UP AGR. FAP-870 DUPAGE. D-91-323-00. ENGINEERING FOR RECONSTRUCTION OF IL-53 FROM IL-64 TO S OF IL-56	1,284,530	140,415	17,149

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PTB117003	011-49405-7700-0026 011-49442-7900-0000 011-49442-7900-0027	PTB 117-003, PHASE II, START-UP AGR. D-91-018-01 ENGINEERING SERVICE FOR CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY/BORMAN EXPRESSWAY	\$ 12,254,023	\$ -	\$ 114,752
PTB117004	902-49405-7700-0025	PTB 117-004, PHASE II, START-UP AGR. D-91-015-01 COOK. CONTRACT PLANS FOR RECONSTRUCTION OF KINGERY EXPRESSWAY.	13,422,051	-	4,177
PTB117006	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 117-006, PHASE II, START-UP AGR. D-91-012-01 FAI-94/FAP-332, COOK, ENGINEERING FOR CONTRACT PLANS FOR RECONSTRUCTION OF 4-LANE EXPRESSWAY	11,905,028	-	76,536
PTB117013	011-49405-7700-0026 902-49405-7700-0025	PTB 117-003(A)(B), START-UP AGR. PHASE II. COOK A=ROOSEVELT RD. D-91-534-00, B=5TH AVE D-91-022-01 PROF. SERVICES FOR REMOVE/REPLAC ROOS. RD OVER ADDISON CREEK & 5TH AVE OVER SILVER CREEK	314,824	-	26,127
PTB117021	011-49405-7700-0026 011-49442-7900-0027	PTB 117-021(B), PHASE II, START-UP AGR. LAKE D-91-031-01. PROFESSIONAL SERVICES - CONTRACT PLANS, SPECS AND ESTIMATES FOR JOLIET ROAD OVER B&O AND IHB RAILROADS	460,575	2,802	28,232
PTB118012	011-49405-7700-0026	PTB 118-012, PHASE II, START-UP AGR. D-91-184-01 KANE, FAP 307, IL-64, PROFESSIONAL SERVICES FOR WIDENING AND RESURFACING IL-64 FROM 7TH AVE. TO DUNHAM ROAD	805,667	159,636	77,760
PTB118022	011-49405-7700-0026	PTB 118-022, PRIME AGR. PHASE II, R-91-069-00 FAP-870 DUPAGE PROFESSIONAL SERVICES - FIELD AND OFFICE ASSISTANCE FOR LAND SURVEYING	446,648	13,962	16,149
PTB119028	011-49405-7700-0026	PTB 119-028, PHASE II, START-UP AGR. D-95-010-99 FAI-74, CHAMPAIGN. ENGINEERING SERVICES FOR SURVEY AND PS&E FOR REPLACEMENT OF 2 STRUCTURES OVER I-74 AT IL-49	322,735	-	5,986

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PTB120002	011-49405-7700-0026 011-49442-7700-0026 011-49442-7900-0027	PTB 120-002, PHASE I, START-UP AGR. P-91-065-01 US-45, LAKE CO. PHASE I STUDY	\$ 1,973,299	\$ 205,325	\$ 64,473
PTB120004	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 120-004 STARTUP AGR. PREP OF PLANS FOR I-90/94 FROM 16TH ST TO 70TH ST.	30,696,201	-	2,506,773
PTB120005	011-49405-7700-0026 011-49442-7900-0027 902-49405-7700-0025	PTB 120-005, PH 2 STARTUP AGMT, D-91-421-01, COOK CO, I-94, PLANS, SPECS ESTIMATES FOR COLLECTOR- DISTRIBUTOR ROADWAY, DAN RYAN EXPRESSWAY	16,359,151	16,000	987,350
PTB120006	011-49405-7700-0026	PTB 120-006, PHASE II, START-UP AGR. D-91-397-97 FAP 870 (IL-53), DUPAGE CO. PROFESSIONAL SERVICES FOR RECONSTRUCTION OF IL-53 FROM ARMY TRAIL ROAD TO ELGIN O'HARE EXPRESSWAY	2,486,172	1,002,574	13,337
PTB120007	695-49442-7700-0110	PTB 120-007, PHASE II, START-UP AGR. COOK CO D-91-285-01, FAU 2710. ENGINEERING AND GEOTECHNICAL INVESTIGATION AND REPORT, SURVEY, TS&L'S AND PLAN PREPARATION	2,232,629	416,430	199,967
PTB120009	011-49405-7700-0026 011-49442-7700-0026	PTB 120-009, PHASE II, START-UP AGR. D-91-384-01 PLANS, TS&L PLANS, DRAINAGE PLANS, SURVEY, TRAFFIC STAGING, LIGHTING FOR REHAB OF IL-43	959,586	9,531	128,625
PTB120020	011-49405-7700-0026 011-49442-7900-0000 011-49442-7900-0027	PTB 120-020, PHASE II, START-UP AGR. KENDALL COUNTY D-93-025-01. PLANS, SPECS, ESTIMATES FOR RECONSTRUCTING EXISTING 2 AND 3 LANE RURAL AND URBAN PAVEMENT	2,016,229	175,165	81,366
PTB120025	011-49442-7900-0000 902-49405-7700-0025	PTB 120-025, PHASE II, START-UP AGR. D-94-043-02 FAP 313, WARREN. CONTRACT PLANS FOR 4-LANE IMPROVEMENT OF PROPOSED US-34 FROM KIRKWOOD TO US-67 INTERCHANGE AT SW EDGE OF MONMOUTH	2,146,520	28,379	335,810

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PTB121021	011-49405-7700-0026	PTB 121-021, PRIME AGMT, PH 3, C-98-034-01, FAP310 MADISON CO., CONSTRUCTION INSPECTION	\$ 1,624,467	\$ -	\$ 178,658
PTB122005	011-49405-7700-0026	PTB 122-005, PH 2 STARTUP, D-91-025-02, FAU 1487, DUPAGE CO, RECONSTRUCTION OF MAPLE AVE FROM CUMNOR RD TO IL 83 TO INCLUDE SUPPLEMENTAL SURVEY AND PRELIMINARY PLAN PREPARATION	944,463	-	39,072
PTB123005	011-49405-7700-0026 011-49442-7900-0000 902-49442-7700-0010	PTB 123-005, PHASE II, START-UP AGR. D-91-127-02 FAP 365, DUPAGE CO. CONTRACT PLANS FOR RECONSTRUCTION AND WIDENING OF IL-56	1,821,417	335,029	94,742
PTB123022	011-49442-7900-0029	PTB 123-022, PH I STARTUP AGMT, P-94-025-00, FAP 315, PEORIA CO, CORRIDOR STUDY, NEW HIGHWAY	11,984,951	267,243	224,820
PTB124011	695-49442-7700-0110	PTB 124-011 START UP AGR. ENG SERVICES FOR IL 5 FROM 16TH ST TO 70 TH ST IN MOLINE.	1,767,779	96,015	6,403
PTB124017	011-49405-7700-0026	PTB 124-017 STARTUP AGR. PREP OF STUDY FOR US 20 FROM MERIDIAN RD TO ROCKTON AVE IN ROCKFORD.	1,210,988	-	13,080
PTB125004	011-49405-7700-0026 011-49442-7900-0000	PTB 125-004, PH I, PRIME AGMT, P-91-016-02, I-57 STUENKEL ROAD, WILL COUNTY, LOCATION/DESIGN REPORT FOR IMPROVEMENT OF I-57 AT STUENKEL RD	1,287,097	289,263	74,314
PTB125016	011-49405-7700-0026	PTB 125-016 PH I&2 STARTUP, D-96-009-03, VARIOUS COUNTIES AND ROUTES, MISCELLANEOUS ENGINEERING	500,000	-	550
PTB125017	011-49405-7700-0026	PTB 125-017 PH 2 STARTUP, D-96-010-03, VARIOUS RTS VARIOUS COUNTIES IN D-6. MISCELLANEOUS ENG. FOR VARIOUS WORK ORDER PROJECTS	500,000	1,588	9,007
PTB126001	011-49405-7700-0026	PTB 126-001, PH 2, STARTUP, FAU 2843, DIXIE HWY@ BUTTERFIELD CREEK, SEC 3249B-R, COOK COUNTY D-91-358-02, BRIDGE REMOVAL & REPLACEMENT, CONST. OF RETAINING WALLS, APPROACH RECONSTRUCTION	455,908	21,727	6,801

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PTB126002	011-49405-7700-0026 902-49405-7700-0025	PTB 126-002, PH 2, STARTUP, D-91-351-02, FAP 336 (IL 31), SEC 112R-N, MCHENRY CO, RECONSTRUCTION & WIDENING OF IL 31 AT IL 176 & AT TERRA COTTA RD	\$ 587,829	\$ 10,894	\$ 37,675
PTB126003	902-49405-7700-0025	PTB 126-003, PH 2, STARTUP AGMT, D-91-356-02, FAP 348(IL 43) OVER I-94 SPUR, SEC 3271B-R, COOK CO, PS&E TO REPLACE BRIDGE DECK	459,376	-	33
PTB126020	011-49405-7700-0026	PTB 126-020, PH I, PRIME AGREEMENT, P-30-013-03, VARIOUS ROUTES, SECTIONS AND COUNTIES, PERFORM NOISE ANALYSES STATEWIDE	225,000	-	9,428
PTB127001	902-49405-7700-0025	PTB 127-001, PHASE III, C-91-512-01, FAI-80/94 START-UP AGREEMENT. CONSTRUCTION ENGINEERING	5,521,062	-	105,227
PTB127003	011-49442-7900-0027 011-49442-7900-0029	PTB 127-003, I-80/94; IL 394 TO US 41 (KINGERY ADVANCE CONTRACT C),COOK COUNTY, C-91-018-01, CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF 180 /94 IL 394 TO US 41	7,528,716	191,574	1,455
PTB127024	011-49405-7700-0026	PTB 127-024, PHASE II, START-UP AGR. D-96-024-03 MISCELLANEOUS ENGINEERING VARIOUS PROJECT, VARIOUS ROUTES, WORK ORDERS	200,000	-	12,583
PTB127029	902-49405-7700-0025	PTB 127-029, PH 3, STARTUP AGMT, C-98-088-01, FAI-70, SEC (82-3HVB-2R-1)-2/82-3HVB-3R-3, ST CLAIR CO CONSTRUCTION INSPECTION	3,387,641	467	95,401
PTB128001	011-49442-7900-0029	PTB 128-001, PH 3, STARTUP AGMT,C-91-085-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90: 31ST TO I-57	12,009,518	-	17
PTB128002	011-49405-7700-0026 902-49405-7700-0025	PTB 128-002, PH 3, STARTUP, I-94/90: 31ST TO I-57, SEC (1919&1919.15A)K/2323-R-1, ETC..., COOK COUNTY CONSTRUCTION ENGINEERING FOR RECONSTRUCTION OF I-94/90, C-91-092-03	8,665,864	-	3,294

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For the Fiscal Year Ended June 30, 2011

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
PTB128003	902-49405-7700-0025	PTB 128-003, PH 3, STARTUP, I-94/90, 31ST ST TO I-57, SEC 2003-032T/(1717 & 1818)K, COOK CO., C-91-093-03 & C-91-096-03, CONSTRUCTION ENGINEERING FOR THE RECONSTRUCTION OF I-94/90	\$ 5,184,037	\$ -	\$ 679,346
PTB128010	902-49405-7700-0025	PTB 128-010, PH 1, STARTUP, FA 309(US 30), SEC 16 RS-2, WHITESIDE CO, R-92-035-01, PREPARE PROPOSED R.O.W. DOCUMENTS FOR US 30 FROM FRENCH CREEK TO JACKSON STREET IN MORRISON	561,285	-	87,010
PTB128026	902-49405-7700-0025	PTB 128-026, PH 2 STARTUP, D-98-061-03, VARIOUS RTES, SECTIONS, MADISON & ST CLAIR COUNTIES, WORK ORDERS, NEW MISSISSIPPI RIVER BRIDGE WORK	500,000	4,409	8,581
PTB129013	011-49405-7700-0026	PTB 129-013, PH 3, STARTUP, C-94-007-02, I-74, SEC 72(7,8,9,9-1)R-2, PEORIA COUNTY, INSPECTION, SUPERVISION, CHECKING OF CONST STAKING, LAYOUT, QA FIELD MATERIALS INSPECTION, DOCUMENTATION, ETC	6,070,732	1,722	126,146
PTB130004	011-49442-7900-0027 902-49442-7700-0010	PTB 130-004, PH 2, STARTUP, FAP 301(US 20), SEC 46 JO DAVIESS CO, FIELD SURVEY, GEOTECHNICAL INVESTIGATIONS, DEVELOPING CONTEXT SENSITIVE SOLUTIONS STRATEGIES, REFINEMENT OF ALIGNMENT FOR GALENA BPS	5,492,410	250,445	286,821
PTB130010	902-49405-7700-0025	PTB 130-010, PH 2 STARTUP, D-96-008-04, VARIOUS ROUTES, SECTIONS & COUNTIES, WORK ORDERS FOR MISCELLANEOUS ENGINEERING SERVICES IN D-6.	500,000	14,617	-
PTB131018	902-49405-7700-0025	PTB 131-018, PH 1, STARTUP, P-98-017-04, VARIOUS RTES, SEC & COS, WORK ORDERS, MISCELLANEOUS SURVEY WORK, VARIOUS LOCATIONS IN D-8	200,000	41,852	19,124
PTB131023	011-49405-7700-0026 011-49405-7900-0010	PTB 131-023, PH 1, STARTUP, VARIOUS RTES, SECS, COS, P-30-003-04, WASTE ASSESSMENT	5,000,000	182,863	192,466

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2011

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
PTB132002	011-49405-7700-0026 902-49405-7700-0025	PTB 132-002, PH 3 PRIME, I-80/94(KINGERY),COOK CO, SEC (0203.1&0304)R5/(0203.1&0304)R-5, C-91-010-01, CONSTRUCTION INSPECTION, PARTIAL OB, REMAINING BALANCE = \$2,774,422	\$ 4,274,922	\$ -	\$ 159,694
PTB132003	902-49405-7700-0025	PTB 132-003, PH 3, PRIME AGMT, C-91-019-01, COOK CO, FAI 80/94, SEC 2626.2-R-1/2626.2-R-2, PARTIAL OBLIGATION, REMAINING BALANCE = \$4,141,537.00 CONSTRUCTION INSPECTION FOR KINGERY MAINLINE	6,646,591	-	11,045
PTB132004	011-49442-7900-0027 902-49405-7700-0025	PTB 132-004, PH 3 PRIME, FAI 94, SEC (0203.1 & 031 2-708W)ETC., COOK CO, CONSTRUCTION INSPECTION PARTIAL OB, REMAINING BAL=\$4,775,331	7,131,220	-	60,751
PTB132008	902-49405-7700-0025	PTB 132-008, PH 2, STARTUP, IL 97(CLEAR LAKE AVE) IL 29/I-72/DIRKSEN PKWY, SANGAMON CO, D-96-538-97, DESIGN PROJECT REPORT FOR IMPROVEMENT OF CLEAR LAKE AVE FROM MAGNOLIA TO .4M E OF I-55	536,679	3,230	6,606
PTB133013	902-49405-7700-0025	PTB 133-013, PH 3, PRIME AGREEMENT, C-94-010-02, FAI 74(I-74), SEC (90-11)R-2,90(13,14,14-1)R-1, PEORIA CO, CONSTRUCTION INSPECTION, PARTIAL OB ON PRIME, BALANCE OF PRIME = \$2,754,507.00	3,354,507	-	200,364
PTB134002	902-49405-7700-0025	PTB 134-002, PH 3, PRIME, C-91-064-05, FAP 305 (PALATINE RD OVER IL 83), COOK CO, SEC 0913.1 RS-1 CONSTRUCTION INSPECTION	297,736	-	25,755
PTB134005	902-49405-7700-0025	PTB 134-005, PH 3, C-91-096-97, STARTUP, COOK CO., SEC 1314B, I-90 @ NAGLE AVE, CONSTRUCTION INSPECTION	329,499	-	8,945

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2011

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
PTB134010	902-49405-7700-0025	PTB 134-010, PH 3, STARTUP, C-94-009-02, I-74, SEC (72-7)R3, PEORIA CO, CONSTRUCTION INSPECTION	\$ 3,481,168	\$ 5,609	\$ 5,591
PTB135001	902-49405-7700-0025	PTB 135-001, PH 3, STARTUP, C-91-217-00, US-30/ LINCOLN HIGHWAY, SEC (B&14)R-3, WILL CO, CONSTRUCTION INSPECTION	1,066,727	-	-
PTB135018	011-49442-7900-0027	PTB 135-018, STARTUP, PH 2, VARIOUS RTES, COS AND SECS, D-96-511-05, WORK ORDERS, MISCELLANEOUS ENGINEERING FOR VARIOUS PROJECTS IN D-6	600,000	-	11
PTB135027	902-49405-7700-0025	PTB 135-027, PH 1, PRIME AGMT, VARIOUS RTES, SECS, COS, P-98-003-05, LAND AND ROUTE SURVEYS FOR VARIOUS WORK ORDER PROJECTS IN D-8	250,000	-	4,174
PTB136003	011-49405-7700-0026 902-49405-7700-0025	PTB 136-003, PH 3, STARTUP, C-91-552-99, FAP337 (IL-22/HALF DAY ROAD) SEC 20R-5, LAKE COUNTRY, CONSTRUCTION INSPECTION FOR IMPROVEMENT OF IL-22 FROM E OF IL-83 TO W OF US-45/IL-21	2,002,868	-	30,013
PTB139012	011-49442-7900-0027	PTB 139-012, PH 1, STARTUP, R-92-121-01, FAP 303 (US BR 20), SEC (40R, 41)R, WINNEBAGO CO, R.O.W. PLATS, ETC., FOR PROJECT ON US BR 20 FROM APP 1000 FEET W OF PIERPONT AVE TO KILBURN AVE IN ROCKFORD	1,051,690	32,340	717,025
PTB140004	011-49442-7900-0027	PTB 140-004, PH 3, STARTUP, C-91-207-01, US-6 EAST OF PARK AVE UNDER CANADIAN NAT'L RR BRIDGE, COOK CO, SEC 3277R, CONSTRUCTION ENGINEERING	760,807	-	25
PTB142001	011-49442-7900-0027	PTB 142-001, PHASE II, PRIME AGR. R-91-018-01 IL-47, MCHENRY CO., REED RD TO KRUEZER RD. LAND SURVEYING TO PREPARE LAND ACQ DOCUMENTS	342,763	1,000	-
UT6007003	011-49442-7900-0027	UTILITY AGREEMENT FAU ROUTE 8071 (MAC ARTHUR BLVD) SECTION (84-9-4) HBK, BY, BY-1 JOB NO C96-523-04 SANGAMON COUNTY RELOCATING AND REPLACING OF FIBER OPTIC LINE	17,366	-	5,719
			<u>\$ 1,346,445,965</u>	<u>\$ 15,825,215</u>	<u>\$ 169,189,899</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF OPERATIONS (UNAUDITED)
For the Fiscal Years Ended June 30, 2012 and 2011

MEMORANDUMS OF UNDERSTANDING (UNAUDITED)

The Illinois Department of Transportation (Department) enters into many memorandums of understanding (MOU) on an ongoing basis. The MOU is utilized if the Department is involved in a project with other states, State agencies or local governments. The memorandum assigns responsibilities in the early planning stages of a project and as the project develops the Department would execute one or more agreements with specific costs based on the MOU. Due to the large number of memorandums in which the Department enters into, the details of some of the significant agreements during the examination period are provided below:

INDIANA DEPARTMENT OF TRANSPORTATION

The Department entered into a MOU with the Indiana Department of Transportation to collaborate on the construction of a new highway (the Illiana Expressway) connecting Interstate 55 in Northern Illinois to Interstate 65 in Lake County, Indiana.

WISCONSIN DEPARTMENT OF TRANSPORTATION

The Department entered into a MOU with the Wisconsin Department of Transportation to facilitate better traffic operations and improve safety for the motoring public on approximately 1,750 lineal feet of Interstate 94 (FAI Route 94; Illinois Section 49-1R).

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30,

	2012	2011
Roadway Maintenance/Repair:		
Inputs:		
Total repair/maintenance expenditures (000s)	\$ 492,019	\$ 462,710
Overall number of personnel	2,211	2,271
Outputs:		
Tons of asphalt applied for pavement repair	13,053	17,717
Tons of road salt applied (snow/ice control)	238,005	563,517
Acres mowed	187,149	176,949
Number of lane miles of pavement maintained	42,875	42,875
Outcome Indicators:		
Percent of roads rating in acceptable condition (a)	85 %	88 %
Percent of bridges rated in acceptable condition (b)	92 %	92 %
Illinois motorist survey rating of highway maintenance and traffic flow (c)	3.6	3.6
Illinois motorist survey rating of snow/ice removal (c)	3.8	3.7
Illinois motorist survey rating of safety/cleanliness of rest areas (c)	3.8	3.8
Illinois motorist survey rating of IDOT employee conduct on the job (c)	3.8	3.7
Illinois motorist survey rating of roadside landscaping and appearance (c)	3.5	3.5
Efficiency/Cost Effectiveness:		
Roadway maintenance cost per lane mile (in dollars)	\$ 3,763	\$ 4,580
Total snow removal cost per lane mile (in dollars)	\$ 867	\$ 2,041
Mowing cost per lane mile (in dollars)	\$ 328	\$ 295

Footnotes

- (a) The target of 90% for roads in acceptable condition represents the minimum acceptable for condition rating in Illinois overall.
- (b) The target of 93% for bridges in acceptable condition represents the minimum acceptable for condition ratings in Illinois
- (c) Illinois annual motorist survey ratings are based on a scale of 1.0 to 5.0: 1.0-1.7 = Very Poor; 1.8-2.5 = Poor; 2.6-3.3 = Fair; 3.4-4.1 = Good; 4.2-5.0 = Excellent.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30,

	2012	2011
Highway Construction:		
Inputs:		
Overall expenditures (000s)	\$ 3,837,953	\$ 4,063,167
State construction capital program expenditures (000s)	\$ 2,696,411	\$ 2,955,925
Number of personnel	2,746	2,741
 Outputs:		
Miles of pavement maintained/improved	921	931
Number of bridges maintained/improved	262	263
Highway safety improvements accomplished	189	239
Percentage of annual program under contract	79.5 %	78.7 %
 Outcome Indicators:		
Percent of State roads in acceptable condition (a)	85.0 %	88.0 %
Percent of roads in need of repair (b)	15.0 %	12.0 %
Percent of bridges in acceptable condition (c)	92.0 %	92.0 %
Percent of bridges in need of repair (d)	8.0 %	8.0 %
Illinois motorist survey rating overall job IDOT is doing (e)	3.5	3.5
Illinois motorist survey rating IDOT road repair and construction overall (e)	3.4	3.3
Illinois motorist survey rating IDOT employees (e)	3.8	3.8
 Efficiency/Cost Effectiveness:		
Construction investment/lane mile of State-controlled road (IL) (in dollars)	\$ 62,890	\$ 68,925
Construction investment per 1,000 Illinois vehicle miles traveled (VMT) (in dollars)	\$ 26.09	\$ 27.95
 External Benchmarks:		
U.S. construction investment per lane mile of State-controlled highway (in dollars) (f)	\$ 36,000	\$ 34,634
U.S. construction investment per 1,000 vehicle miles traveled (VMT) (in dollars) (f)	\$ 30.00	\$ 23.67

Explanatory Information:

Lane miles of State-controlled highways in Illinois, not including local roads and streets (2011) - 42,875; Illinois Vehicle Miles Traveled (VMTs, 000s, 2011) - 103,370,000; U.S. Capital Road Construction, not including local road funds (000s, 2010) - \$87,405,000; Lane-miles of State-controlled highways in U.S., not including local roads and streets (2010) - 2,463,373; U.S. Vehicle Miles Traveled (VMTs, 000s, 2010) - 2,966,506. (Source of U.S. Data: FHWA, Highways Statistics, 2010)

Footnotes

- (a) The target of 90% for roads in acceptable condition represents the minimum acceptable for condition ratings in Illinois overall.
- (b) The target of 10% for roads in need of repair represents the maximum acceptable condition ratings in Illinois overall.
- (c) The target of 93% for bridges in acceptable condition represents the minimum acceptable for condition ratings in Illinois overall.
- (d) The target of 7% for bridges in need of repair represents the maximum acceptable for condition ratings in Illinois overall.
- (e) Illinois annual motorist survey ratings are based on a scale of 1.0 to 5.0: 1.0-1.7 = Very Poor; 1.8-2.5 = Poor; 2.6-3.3 = Fair; 3.4-4.1 = Good; 4.2-5.0 = Excellent.
- (f) Actuals for the fiscal year 2011 reflect data from calendar year 2010, the latest federal data available for all states, and are updated for accuracy in subsequent years. The measure for fiscal year 2012 is a projection based on latest data available.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30,

	<u>2012</u>	<u>2011</u>
Traffic Safety:		
Inputs:		
Traffic safety expenditures, overall (000s)	\$ 51,439	\$ 49,551
Traffic safety personnel	139	153
Outputs:		
Commitments from law enforcement agencies within specified counties (grantees)	174	179
Commitments from law enforcement agencies during mobilizations within specified	198	240
Total commitments from law enforcement agencies during holiday mobilizations	349	485
Number of school bus inspections at testing stations	55,000	49,336
Number of motor carrier/hazmat compliance or Notice of Apparent Violation reviews	5,194	5,466
Number of non-scheduled school bus inspections	4,454	5,267
Number of motorcycle riders trained	20,000	20,217
Outcome Indicators:		
Statewide fatality rate per 100 million Vehicle Miles Traveled (VMT) in IL	0.9	0.9
Statewide alcohol-related fatality rate per 100 million Vehicle Miles Traveled (VMT) in IL	0.4	0.4
Statewide safety belt usage in Illinois	94.0 %	93.0 %
Overall Illinois traffic fatalities	918.0	927.0
Alcohol-related fatalities in Illinois	374.0	298.0
Percent of Illinoisans who have seen/heard about safety belts during safety belt mobilizations	92.0 %	92.0 %
Percent of Illinoisans who have seen/heard about safety belt slogan during safety belt mobilizations	91.0 %	93.0 %
Percent of Illinoisans who have seen/heard about impaired driving during alcohol mobilizations	91.0 %	91.0 %
Percent of Illinoisans who have seen/heard about anti-impaired driving slogan during alcohol mobilizations	46.0 %	82.0 %
External Benchmarks:		
U.S. fatality rate per 100 million VMT	1.1	1.0
U.S. alcohol-related fatality rate per 100 million VMT	0.5	0.5
Efficiency/Cost Effectiveness:		
Percent change in fatal crashes compared to previous 5-year average in Illinois	(14.8) %	(18.7) %
Percent change in traffic fatalities compared to previous 5-year average in Illinois	(14.8) %	(20.4) %
Percent change in alcohol-related fatal crashes compared to 5-year average in Illinois	(22.6) %	(23.2) %

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30,

	2012	2011
Public Transportation:		
Inputs:		
Public Transportation expenditures, overall (000s)	\$ 919,194	\$ 768,808
Public Transportation personnel	26	24
Outputs:		
Capital/Operating expenditures (Northeast Illinois) (000s)	\$ 753,005	\$ 617,710
Capital/Operating expenditures (Downstate Illinois) (000s)	\$ 166,190	\$ 151,098
Percent of annual program complete	95.0 %	95.0 %
Outcome Indicators		
Overall bus and railer ridership (Northeast Illinois, millions)	712	604
Bus Ridership (Northeast Illinois, millions)	400	341
Rail Ridership (Northeast Illinois, millions)	312	263
Bus Ridership (Downstate Illinois, millions)	46	37
Rail-car miles (Northeast Illinois, millions)	116	105
Bus miles (Northeast Illinois, millions)	155	130
Bus miles (Downstate Illinois, millions)	111	44
Efficiency/Cost Effectiveness		
Overall capital/operating investment per bus and rail rider (in dollars)	\$ 1.21	\$ 1.20

Footnotes

(a) Ridership measures for fiscal year 2012 are estimated based on latest data available.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30,

	<u>2012</u>	<u>2011</u>
Aeronautics:		
Inputs:		
Aeronautics expenditures, overall (000s)	\$ 102,772	\$ 108,487
Aeronautics personnel	70	72
Outputs:		
Airport Safety Inspections	154	104
Percent of annual airport program under contract (a)	46 %	42 %
Total airport improvement projects under contract (a)	28	19
Outcome Indicators		
Commercial air passengers enplaned at Chicago airports (b)	41,026,877	40,690,788
Commercial air passengers enplaned outside Chicago (b)	1,233,527	1,264,929
Percent of public airport runway pavements rated satisfactory or better	80 %	88 %
Percent of taxiways rated satisfactory or better	76 %	78 %
Percent of airport aprons rated satisfactory or better	78 %	80 %
Air operations (takeoffs/landings) at Chicago airports (b)	1,138,000	1,129,000
Air operations (takeoffs/landings) at public airports with traffic control towers other than	340,000	332,000
Percent compliance following IDOT airport safety inspections	90.0 %	86.0 %
Efficiency/Cost Effectiveness		
State capital investment per commercial air passenger (in dollars)	\$ 2.43	\$ 2.59

Footnotes

- (a) The Aeronautics program accomplishment rate refers only to projects programmed for, funded and placed under contract in the same state fiscal year. Because the federal and state fiscal years overlap for only three quarters, the percent of program under contract is artificially lowered for the state fiscal year, as federal funds account for the bulk of the state program.
- (b) Source: Federal Aviation Administration (FAA) reports on enplanements and operations for the previous calendar year at Illinois public airports with commercial air service and air-traffic control capacity.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30,

	2012	2011
Rail:		
Inputs:		
Rail expenditures, overall (000s)	\$ 242,737	\$ 165,864
Rail personnel	8	9
 Outputs:		
High-speed rail track improvements (Chicago-St. Louis route planning and construction; work beginning in fiscal year 2011) (in thousands) (a)	\$ 129,698	\$ 97,000
Conventional passenger rail service expansions (Extends Amtrak from Quad Cities/Iowa City and Rockford/Dubuque; work beginning in fiscal year 2011) (in thousands) (b)	\$ 708	\$ 350
CREATE rail-freight congestion reduction projects accomplished (as a percent of	80 %	100 %
Rail freight service projects accomplished	100 %	60 %
Percent of annual program under contract	75 %	83 %
State operations investments in Amtrak downstate service (in thousands)	\$ 26,000	\$ 26,163
 Outcome Indicators		
On-time performance of passenger rail service (Amtrak)	81 %	80 %
Amtrak ridership	1,824,113	1,749,870
 Efficiency/Cost Effectiveness		
State capital investment per Amtrak rider (in dollars)	\$ 14.25	\$ 14.95

Footnotes

- (a) High-speed rail indicators incorporate federal and state funding, and include all expenditures for Positive Train Control. High-speed rail work in Illinois is reflected in the current indicator including planning and construction work. Funding was made available starting in fiscal year 2011.
- (b) Indicators incorporate federal and state funding earmarked for service expansions of conventional Amtrak passenger rail service from Chicago to Quad Cities, and Chicago to Rockford/Dubuque. Funding was made available starting in fiscal year 2011.