

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION**

**COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**PERFORMED AS SPECIAL ASSISTANT AUDITORS
FOR THE AUDITOR GENERAL, STATE OF ILLINOIS**



CLAconnect.com

**WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING**

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

TABLE OF CONTENTS

	<u>PAGE</u>
AGENCY OFFICIALS.....	1-2
MANAGEMENT ASSERTION LETTER.....	3-4
COMPLIANCE REPORT:	
SUMMARY.....	5-7
INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES.....	8-11
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 <i>GOVERNMENT AUDITING STANDARDS</i>	12-13
SCHEDULE OF FINDINGS:	
CURRENT FINDINGS – <i>GOVERNMENT AUDITING STANDARDS</i>	14-16
CURRENT FINDINGS – STATE COMPLIANCE.....	17-38
PRIOR FINDINGS NOT REPEATED.....	39
STATUS OF MANAGEMENT AUDITS.....	40-42
FINANCIAL STATEMENT REPORT:	
THE DEPARTMENT'S FINANCIAL STATEMENT REPORT FOR THE YEAR ENDED JUNE 30, 2018, WHICH INCLUDES THE INDEPENDENT AUDITORS' REPORT, BASIC FINANCIAL STATEMENTS AND NOTES TO THE BASIC FINANCIAL STATEMENTS, SUPPLEMENTARY INFORMATION, AND THE 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 <i>GOVERNMENT AUDITING STANDARDS</i> HAS BEEN ISSUED SEPARATELY.	

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

	<u>SCHEDULE</u>	<u>PAGE</u>
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES:		
SUMMARY		43
FISCAL SCHEDULES AND ANALYSIS:		
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES FISCAL YEAR 2018	1	44-47
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES FISCAL YEAR 2017	2	48-51
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES	3	52-53
SCHEDULE OF CHANGES IN STATE PROPERTY	4	54-55
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER	5	56-71
ANALYSIS OF OPERATIONS (UNAUDITED):		
AGENCY FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)		72-75
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (UNAUDITED)		76-79
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (UNAUDITED)		80-83
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (UNAUDITED)		84
ANALYSIS OF ACCOUNTS RECEIVABLE (UNAUDITED)		85-86
BUDGET IMPASSE DISCLOSURES (UNAUDITED)		87
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (UNAUDITED)		88-89
INTEREST COSTS ON FISCAL YEAR 2018 AND 2017 INVOICES (UNAUDITED)		90
AVERAGE NUMBER OF FULL TIME EMPLOYEES (UNAUDITED)		91
ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION (UNAUDITED)		92
EMERGENCY PURCHASES (UNAUDITED)		93-97
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)		98-101
MEMORANDUMS OF UNDERSTANDING (UNAUDITED)		102-103
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)		104-110
SUMMARY OF MAJOR PROJECTS (UNAUDITED)		111-112

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY OFFICIALS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

AGENCY OFFICIALS

Secretary	Omer Osman, Acting (2/25/2019 to present) Matt Magalis, Acting (1/1/2019 to 2/24/2019) Randall S. Blankenhorn (through 12/31/2018)
Assistant Secretary	Vacant (1/1/18 to present) Rich Brauer (through 12/31/2017)
Deputy Secretary	Douglas House (4/17/2019 to present)
Chief of Staff	Matt Magalis
Deputy Chief of Staff	Vacant (1/16/2018 to present) Justine Sydello (through 1/15/2018)
Chief Operating Officer	Vacant (1/13/2018 to present) Lisa Laws (through 1/12/2018)
Chief Financial Officer	Joanne Woodworth, Acting (1/1/2019 to present) Matt Magalis, Acting (5/8/2018 to 12/31/2018)
Deputy Secretary for Project Implementation	Vacant (2/25/2019 to present) Omer Osman (through 2/24/2019)
Deputy Secretary for Program Development	Vacant (1/1/2019 to present) Aaron Weatherholt (through 12/31/2017)
Director, Office of Program Development	Priscilla Tobias (through 2/28/2018)
Deputy Secretary for Program Development and External Affairs	Vacant (1/21/2019 to present) Justine Sydello (1/16/2018 to 1/20/2019) Vacant (through 1/15/2018)
Director, Office of Planning and Programming	Vacant (1/1/2019 to present) Erin Aleman (1/16/2018 to 12/31/2018) Roger Driskell (through 1/15/2018)
Director, Office of Highways Project Implementation	Paul Loete
Director, Office of Intermodal Project Implementation	Vacant (2/20/2019 to present) Beth McCluskey (through 2/19/2019)
Director, Office of Communications	Guy Tridgell
Director, Office of Legislative Affairs	Nicola Cortez-Hun

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY OFFICIALS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

Director, Office of Finance and Administration	Vacant (5/8/2018 to present) Jeff Heck (through 5/7/2018)
Director, Office of Business and Workforce Diversity	Pamela Simon
Director, Office of Chief Counsel	Phil Kaufmann (10/14/2017 to present) William Barnes (through 10/13/2017)
Director, Office of Internal Audit	Stephen Kirk

Agency's main offices are located at:

2300 S. Dirksen Parkway
Springfield, IL 62764

69 W. Washington Street
Chicago, IL 60602



Illinois Department of Transportation

2300 South Dirksen Parkway / Springfield, Illinois 62764

June 28, 2019

CliftonLarsonAllen LLP
301 S.W. Adams Street, Suite 1000
Peoria, Illinois 61602

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

CliftonLarsonAllen LLP

Yours truly,

Illinois Department of Transportation

SIGNED ORIGINAL ON FILE

Omer Osman
Acting Secretary of Transportation

SIGNED ORIGINAL ON FILE

Joanne Woodworth
Acting Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Phil Kaufmann
Chief Legal Counsel

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

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' Reports

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 or disclaimers, but does contain a qualified opinion on compliance and a material weakness over internal control.

Summary of Findings

Number of:	<u>Current Report</u>	<u>Prior Report</u>
Findings	10	9
Repeated findings	5	7
Prior recommendations implemented or not repeated	4	10

Schedule of Findings

Findings (Government Auditing Standards)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2018-001	14	Inadequate Controls over Financial Reporting	Material weakness

Findings (State Compliance)

2018-002	17	Failure to Timely Perform Bridge Inspections	Significant deficiency and noncompliance
2018-003	21	Inadequate Controls over Employee Overtime	Significant deficiency and noncompliance
2018-004	23	Inadequate Controls over the Administration of State Vehicles	Significant deficiency and noncompliance
2018-005	26	Inadequate Controls over Accounts Receivable	Significant deficiency and noncompliance

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

Findings (State Compliance) (Continued)

Item No.	Page	Description	Finding Type
2018-006	28	Failure to Control Outdoor Advertising	Significant deficiency and noncompliance
2018-007	30	Inadequate Controls over Locally Held Funds	Significant deficiency and noncompliance
2018-008	32	Noncompliance with Reporting Requirements of the Illinois Department of Transportation Law	Significant deficiency and noncompliance
2018-009	34	Weaknesses with Payment Card Industry Data Security Standards	Significant deficiency and noncompliance
2018-010	36	Weaknesses Regarding Change Management Process	Significant deficiency and noncompliance

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

2018-001	14	Inadequate Controls over Financial Reporting	Material weakness and material noncompliance
----------	----	--	--

Prior Year Findings Not Repeated

Item No.	Page	Description
A	38	Weaknesses in Calculating Accounts Payable
B	38	Inadequate Controls over State Property
C	38	Noncompliance with Reporting Requirements
D	38	Statutory Noncompliance Noted in the Disadvantaged Business Revolving Loan and Grant Program

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

Exit Conference

The findings and recommendations appearing in this report were discussed with the Department at an exit conference on June 24, 2019. Attending were:

IDOT:

Omer Osman	Acting Secretary of Transportation
Joanne Woodworth	Acting Chief Financial Officer
Phil Kaufman	Chief Legal Counsel
Douglas E. House	Deputy Secretary
Paul Loete	Director, Office of Highways Project Implementation
Stephen Kirk	Chief Internal Auditor
Candice Long	Internal Audit Supervisor
Michele Kuntz	External Audit Liaison

Office of the Auditor General:

Peggy Hartson	Senior Audit Manager
---------------	----------------------

CLA (CliftonLarsonAllen) LLP:

Chuck Kozlik	Principal
Kent Sorenson	Manager

Responses to the recommendations were provided by Michele Kuntz, Office of Internal Audit, in correspondence dated June 24, 2019.



**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of 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, 2018. 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.

Honorable Frank J. Mautino
Auditor General
State of Illinois

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 (Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied, in all material respects, with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Department's compliance with specified requirements.

As described in item 2018-001 in the accompanying schedule of findings, the Department did not comply with requirements regarding all applicable laws and regulations. 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, 2018. However, the results of our procedures disclosed other instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2018-002 through 2018-010.

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

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

Internal Control

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2018-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-002 through 2018-010 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 internal control findings identified in our examination are described in the accompanying schedule of findings. The Department's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

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

Supplementary Information for State Compliance Purposes

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 Department as of and for the year ended June 30, 2018, and have issued our report thereon dated February 28, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to February 28, 2019. The accompanying supplementary information for the year ended June 30, 2018 in Schedules 1 and 3 through 5 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the Department. Such information is the responsibility of management and was derived from and relates

Honorable Frank J. Mautino
Auditor General
State of Illinois

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, 2018 in Schedules 1 and 3 through 5 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2018 in Schedules 1 and 3 through 5 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

The financial statements of the Department as of and for the year ended June 30, 2016 and 2017 were audited by other auditors whose reports dated January 4, 2017 and December 21, 2017, expressed unmodified opinions on those statements. The accompanying supplementary information for the year ended June 30, 2016 in Schedules 3 through 5 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2016 financial statements. The accompanying supplementary information for the year ended June 30, 2017 in Schedules 2 through 5 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2017 financial statements.

The accompanying supplementary information 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.

SIGNED ORIGINAL ON FILE

CliftonLarsonAllen LLP

Peoria, Illinois
June 28, 2019



**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 Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Department of Transportation (Department) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated February 28, 2019.

Internal Control Over Financial Reporting

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

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2018-001 that we consider to be a material weakness.

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free from 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 Response to Findings

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

Purpose of this Report

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

SIGNED ORIGINAL ON FILE

CliftonLarsonAllen LLP

Peoria, Illinois
February 28, 2019

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS

Finding 2018-001 Inadequate Controls over Financial Reporting

The Illinois Department of Transportation's (Department) internal controls over financial reporting were insufficient to prevent misstatements.

During our audit of the significant balances comprising the Department's financial statements, we noted the following errors and deficiencies related to financial statement classification and presentation:

- Implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*

In the first draft of the Department's financial statements received on October 15, 2018, the engagement team noted management did not appropriately implement GASB Statement No. 75. Specifically, the Department did not restate beginning net position in the government-wide financial statements.

The effect of this misstatement in the Department's government-wide financial statements resulted in an overstatement of the beginning of the year net position and current period transportation expenses totaling \$2,458,485,000. There was no impact on total net position as of June 30, 2018. The Department corrected this item in the financial statements and the restatement was reflected in subsequent drafts of the financial statements received.

- Classification of Fund Balances in the Governmental Funds Financial Statements

The Department inappropriately grossed-up a deficit balance in unassigned fund balance within the governmental fund financial statements for Fund 0433, the Federal High Speed Rail Transit Fund. During fiscal year 2018, Fund 0433 acquired inventory which was classified as a nonspendable portion of inventories in the governmental funds financial statements. Rather than reducing the available committed fund balance for Fund 0433, the Department reported a deficit fund balance for the amount of fund balance reported as a nonspendable portion of inventories. The Department's expenditures did not exceed amounts committed to the purpose for Fund 0433.

The effect of this misstatement in the Department's governmental funds financial statements was an overstatement of committed fund balance, and a corresponding understatement of unassigned fund balance, totaling \$20,865,000 as of June 30, 2018. The Department corrected this item in the financial statements.

- Classification of Liabilities in the Government-wide and Governmental Funds Financial Statements

The Department's underlying calculations used to estimate accounts payable at the end of the fiscal year inappropriately allocated amounts to accounts payable and accrued liabilities instead of intergovernmental payables for Fund 0553, *Transportation Bond Series A*.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS

The effect of this misstatement in the Department's government-wide and governmental funds financial statements was an overstatement of accounts payable and accrued liabilities and an understatement of intergovernmental payables totaling \$5,717,000 as of June 30, 2018. The Department corrected this item in the financial statements.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, paragraph 244, requires changes adopted to conform to the provisions of this Statement to be applied retroactively by restating the financial statements as of the beginning of the earliest year presented.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, paragraph 19, states the amount that should be reported as nonspendable fund balance should be determined before classifying amounts in the restricted, committed, and assigned fund balance classifications. Further, paragraph 17 states, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

The Department's chart of accounts segregates amounts reported as general accounts payable and accrued liabilities from those amounts considered payable to governmental entities for financial reporting purposes.

Additionally, the Fiscal Control and Internal auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. Effective internal controls should include procedures to ensure adherence to accounting principles generally accepted in the United State of America and the appropriate presentation of amounts reported in the Department's financial statements.

In discussing these conditions with Department officials, they stated Department personnel misinterpreted the Illinois Office of the Comptroller's direction on how to reflect the implementation of GASB Statement No. 75 in their financial statements, the inappropriate unassigned fund balance deficit gross-up in Fund 433 was due to Department management oversight, and the accounts payable estimation model for one fund (Fund 553) had a formula error in the file due to clerical error.

Insufficient and/or ineffective controls over financial reporting can lead to significant reporting inaccuracies in the financial statements. Additionally, inaccuracies in the recorded amounts of the Department's financial statement balances could delay the completion of the audit process. (Finding Code No. 2018-001)

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS

Recommendation:

We recommend the Department enhance and improve its controls over financial reporting to ensure amounts reported within the Department's annual financial statements are accurate and presented in accordance with accounting principles generally accepted in the United States.

Department Response:

The Department agrees with the finding.

The Department considers these errors to be one-time misstatements related to activities new in fiscal year 2018 (new GASB standard implementation, first-time inventory recorded in Fund 433) and process improvement implementations (formula calculation error in new stream-lined accounts payable model estimate Excel file). The errors are not systemic in nature and did not result in a misstatement of total net position on the Department's financial statements. Going forward, the Department will implement additional review procedures for any new types of fund or financial statement activities.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-002 Failure to Timely Perform Bridge Inspections

The Illinois Department of Transportation (Department) did not timely perform inspections of bridges, or perform required follow-up to ensure bridge inspections occurred.

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

The Department is responsible for ensuring that all highway bridges on public roads in the State are inspected. We obtained an inventory as of July 1, 2018, of Illinois bridges fitting the criteria of the NBIS as requiring an inspection, which showed the respective inspection dates for each bridge. The bridge inventory data included a total of 26,767 bridges, 26,627 of which are open to the public. Of these open bridges, 7,827 are State of Illinois (State) bridges and the responsibility of the Department to maintain. The remaining 18,800 are the responsibility of local or other entities, such as adjacent states, for which the State is only required to monitor to ensure inspections are occurring.

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

Inspection Timeliness

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

Many of the overdue inspections in all types of inspections are noted as "adjacent state." When a bridge is bordering another state (adjacent state bridge), according to the Department, the "lead" state (or state with maintenance responsibility) is responsible for ensuring the bridge is inspected within the appropriate timeframe and for reporting the results to the Federal Highway Administration (FHWA). While the non-lead state typically receives a copy of the inspection reports, it does not always occur in a timely fashion. Also, all maintenance and inspection activities are discussed between the states and all future maintenance and inspection costs are discussed and agreed upon once a year, at a Border Bridge Meeting with other states.

When the Department does not receive a report from the adjacent state with the inspection/maintenance responsibility, it is not known whether a report was never sent or whether the inspection was delinquent. The Department reaches out to adjacent states in March of each year to request inspection reports for delinquent structures for which adjacent states are responsible.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Routine Inspections

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

Using the intervals established by the Department and allowing for the data entry period, according to the Department's Illinois Structure Information System data, as of July 1, 2018, 28 bridges were overdue for a routine inspection (down from 36 as of April 1, 2016). Of the 28 overdue inspections:

- Ten bridges (36%) were listed as the maintenance responsibility of an adjacent state.
- Five bridges (18%) were rated structurally deficient.
- Inspections ranged from 1 to 4 years overdue.

In discussing this condition with Department officials, they stated many of the overdue inspections occurred because the agencies responsible for performing the inspection failed to enter the inspection data into the Illinois Structure Information System database.

Special Inspections

A special inspection is performed to verify that deficiencies do not exist and to monitor a specific structural feature, deficiency, or condition that must be monitored more often than inspection intervals for other inspection types require. Special inspections may be prompted by structural damage or deterioration, conditions affecting the stability of the structure, or for other reasons. Some examples of conditions that might warrant a special inspection are damage/deterioration to main load-carrying members, settlement/movement of substructure units or adjacent embankment, and structural details with histories of poor performance. The Department's Structural Services manual lists 18 different special inspection code types. Some bridges have more than one type of special inspection conducted.

Of the total 26,627 open bridges the Department is required to inspect or cause to be inspected (i.e. locals), 1,053 were slated for a special inspection totaling 1,093 special inspections. Using the intervals established by the Department and allowing for the data entry period, according to the Department's Illinois Structure Information System data, as of July 1, 2018, 27 bridges were overdue for a special inspection (up from 26 bridges as of April 1, 2016). Of these 27 bridges with overdue special inspections:

- Twenty-four bridges (89%) were rated as structurally deficient.
- Five bridges (19%) had special inspections which were overdue by more than two years. Many of the remaining inspections were overdue less than one year.

In discussing this condition with Department officials, they stated local agencies did not perform the special inspections timely due to other competing priorities.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018

CURRENT FINDINGS – STATE COMPLIANCE**

Underwater Inspections

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

Of the total 26,627 open bridges that the Department is required to inspect or cause to be inspected, 477 (2%) were slated for an underwater inspection. Using the intervals established by the Department and allowing for the data entry period, according to the Department's Illinois Structure Information System data, as of July 1, 2018, 7 bridges (1%) were overdue for an underwater inspection (down from 11 as of April 1, 2016), all of which were local and, specifically, the maintenance responsibility of an adjacent state. The inspections were between five and 19 years overdue. Two of the bridges, which the data showed as 17 years overdue for an inspection, were rated as structurally deficient.

In discussing this condition with Department officials, they stated the inspection reports have not been received from the adjoining state and, therefore, have not been entered into the Department's Illinois Structure Information System.

Fracture Critical Inspections

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

Of the total 26,627 open bridges that the Department is required to inspect or cause to be inspected, 507 (2%) were slated for a Fracture Critical inspection for a total of 1,209 inspections.

Using the intervals established by the Department and allowing for the data entry period, according to the Department's Illinois Structure Information System data, as of July 1, 2018, 11 bridges (2%) were overdue for a fracture critical inspection (increase from 9 as of April 1, 2016), consisting of 25 total components. Two of the local bridges, consisting of four total components, were over 21 years overdue. One of these bridges was rated structurally deficient. According to Department officials, these inspection reports had not been received from the adjoining state and had not been entered into the Department's Illinois Structure Information System.

The remaining nine bridges ranged from one month to two years overdue, of which six (67%) were rated as structurally deficient.

We could not make a determination about the timeliness of 26 Fracture Critical inspections for 11 bridges (no change from the previous examination). For these 26 inspections, the inspection date indicated that no Fracture Critical inspections had been completed yet. Ten of these 11 bridges (91%) were noted in the database as being the maintenance responsibility of an adjacent State.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018

CURRENT FINDINGS – STATE COMPLIANCE**

In discussing this condition with Department officials, they stated these inspection reports have not been received from the adjoining state and have not been entered into the Illinois Structure Information System.

The Department's failure to comply with federal regulations regarding bridge inspections could result in a public safety risk. (Finding Code No. 2018-002, 2016-002, 2014-008)

Recommendation:

We recommend the Department ensure bridge inspections are conducted and documentation is maintained to substantiate the inspections are completed within allowable intervals established by Federal Regulations and Department policy. We also recommend the Department follow-up with adjoining states where they have not received reports to determine why an inspection has not been completed or obtain the reports and ensure the Illinois Structure Information System data is updated.

Department Response:

The Bureau of Bridges and Structures would like to thank the Office of the Auditor General for helping us improve the quality of our bridge inspection program in the State of Illinois. We recognize that while we have made significant strides with our bridge inspection delinquencies over the last several years we still have more work to do.

We continue to stress the importance of timely inspections particularly to the local agencies. The Department has limited control of the inspection and data entry of Local Agency structures, but we continue to make strides in reducing inspection delinquencies. To ensure the safety of the travelling public, the Department has established procedures for the use of an on-call consultant or Department staff to complete delinquent inspections, if necessary, due to a local agency not responding in a timely manner, such that any delinquency that occurs is of a short duration. We have also requested from FHWA that for bridges that cross State lines the agency responsible for the inspection should be the only one to submit inventory and inspection information into the National Bridge Inventory. This would eliminate many problems with data inconsistencies between the two states. To date we have not gotten approval to remove our reporting requirements for these "Border Bridges" that we do not inspect.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-003 Inadequate Controls over Employee Overtime

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

According to Department records, the Department expended \$35,858,683 and \$27,913,460 on employee overtime compensation during fiscal years 2018 and 2017, respectively.

	Fiscal Year 2018 Overtime Paid	Fiscal Year 2017 Overtime Paid
District 1	\$ 16,182,604	\$ 12,770,233
District 2	2,734,657	1,997,623
District 3	3,462,689	2,471,674
District 4	3,053,294	2,278,254
District 5	2,000,917	1,251,155
District 6	2,716,910	2,159,390
District 7	1,435,075	1,174,158
District 8	1,532,981	1,554,208
District 9	1,005,257	625,921
Central Office/Other	1,734,299	1,630,844
Total	<u>\$ 35,858,683</u>	<u>\$ 27,913,460</u>

During testing of a sample of 20 employees, who received between \$30,993 and \$98,613 in overtime pay during fiscal years 2018 and 2017, we reviewed six pay periods of their respective sign out sheets, overtime cards, when applicable, and the timekeeping system (TKS) balances (for a total of 120 sample items). We noted the following during our review:

- Twenty-four of 120 (20%) employee overtime cards tested, pertaining to 12 of 20 (60%) employees, were found to either not be signed by the employee or were signed by the supervisor in place of the employee attesting to the accuracy of the hours worked.
- Two of 120 (2%) employee overtime cards tested, pertaining to 2 of 20 (10%) employees, were not signed by the employee's supervisor documenting approval of the overtime worked.
- Four of 120 (3%) employee overtime cards tested, pertaining to 2 of 20 (10%) employees, were not dated by the approving supervisor, and as such, we could not determine whether the employee's overtime was approved in a timely manner.

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – STATE COMPLIANCE

The Department's Personnel Policies Manual (Manual) (Section 7-2A) requires all employees to accurately document their time worked. The Manual (Section 7-2B) further requires Department supervisors to take necessary measures to ensure leave and overtime is properly accounted for on the employee's time and attendance records.

In response to this finding during the current and previous examination periods, Department officials stated, in some instances, the employee and their supervisors failed to adequately review and record the overtime support.

Failure to implement adequate controls over employee overtime increases the risk the Department will pay for services not rendered by the employees or will pay overtime when it was not earned. (Finding Code No. 2018-003, 2016-003, 2014-009, 12-9, 10-7, 09-5, 08-24, 07-18)

Recommendation:

We recommend the Department implement controls to ensure employee overtime is accurately documented and overtime is appropriately reviewed by an employees' supervisor(s).

Department Response:

The Department agrees with the finding.

The Department concurs and will send a memo to employees and supervisors reminding them to sign and date the overtime cards and to ensure overtime is accurately documented, approved by the supervisor and that all timekeeping records are to be properly completed.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-004 Inadequate Controls over the Administration of State Vehicles

The Illinois Department of Transportation (Department) did not have adequate controls ensuring the proper completion of motor vehicle trip tickets, the reporting of vehicle accidents to the Department of Central Management Services (DCMS), the maintenance of State vehicles, calculating the fringe benefits to employees for personal use of assigned State vehicles, and ensuring all employees assigned a State-owned vehicle were duly licensed and insured.

- During testing of vehicles and motor vehicle trip tickets, we noted the following:
 - Nine of 25 (36%) vehicles tested had trip tickets that did not contain a supervisory approval signature.
 - One of 25 (4%) vehicles tested had trip tickets that did not include the vehicle inventory number or the license plate number.
 - Eight of 25 (32%) vehicles tested had trip tickets which did not document beginning and ending vehicle mileage.
 - One of 25 (4%) vehicles tested was missing vehicle trip tickets.

In discussing these conditions with Department officials, they stated many of the exceptions pertained to instances in which the driver was not a Department employee, and it is difficult to obtain supervisory approval prior to the use of the vehicle. Further, in these situations, drivers are not aware of the documentation requirements for vehicle trip tickets.

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

- Twelve of 25 (48%) vehicles tested did not have routine oil changes performed on a timely basis. These vehicles were driven from 16 to 5,965 miles after an oil change was required. One of the vehicles had no record of any oil changes being performed in one of the fiscal years tested.

In discussing this condition with Department officials, they stated, as they did during the prior engagement, it is the responsibility of each Bureau/District Vehicle Coordinator, or, if the vehicle is an Individually Assigned Vehicle, it is the responsibility of the driver, to ensure that such services are performed timely. However, in the instances noted, employee work demands and unavailability of the DCMS garage (due to DCMS staff and garage scheduling conflicts) led to the instances of overdue vehicle maintenance.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – STATE COMPLIANCE

We based the criteria for an oil change on schedules provided by DCMS as well as Department internal vehicle policies. The Illinois Administrative Code (44 Ill. Adm. Code 5040.410) requires agencies to have vehicles inspected by DCMS or an authorized vendor at least once per year or as required by law, and to maintain vehicles in accordance with schedules provided by DCMS (or with other schedules acceptable to DCMS) that provide for proper care and maintenance of special use vehicles. Failure to adequately maintain vehicles can cost the State significant amounts in future years through additional repair bills and shortened useful lives for vehicles.

- During testing of 40 reported accidents involving State-owned vehicles, we noted the following exceptions:

Exception Noted on Tested Accident	Quantity	Days Late
Accident not reported to DCMS on Form SR-1 on a timely basis	16	1 to 100
Form SR-1 not completed in a timely manner	9	4 to 62
Form SR-1 was not appropriately dated; thus we could not verify form was completed within 3 days as required	5	N/A
Form SR-1 not signed by driver	3	N/A
Accident occurred and no Form SR-1 was filed, as required	1	N/A

Department officials stated, as they did during the prior engagement, employees and supervisors were late to provide the completed SR-1 forms to district claims offices.

The Illinois Administrative Code (44 Ill. Adm. Code 5040.520) requires the Motorist’s Report of Illinois Motor Vehicle Accident Form (SR-1) 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 days following an accident. In all cases, the completed SR-1 must be received by the Auto Liability Unit within seven days to ensure coverage under the State’s auto liability plan.

- During our testing of 25 employees assigned use of a State vehicle, we noted six (24%) instances where the Department had incorrectly calculated employee fringe benefits. The Department overcharged three of the six employees for a total of \$41, and undercharged three other employees for a total of \$27. The Internal Revenue Service (IRS) Employer’s Tax Guide to Fringe Benefits (Publication 15-B) requires employers to determine the value of a vehicle provided to an employee for commuting use by multiplying each one-way commute by \$1.50. This amount must be included in the employee’s wages or reimbursed by the employee.

In discussing this condition with Department officials, they stated incorrect fringe benefits were due to a lack of understanding by employees regarding the procedures used in the calculation of the employee fringe benefits.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – STATE COMPLIANCE

- During our testing of 25 employees assigned a State vehicle, we noted two (8%) employees failed to submit the annual liability and licensure certification. Additionally, we noted one (4%) employee did not submit the certification timely for 2 consecutive years during the examination period (two to four 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.

In discussing these conditions with Department officials, they stated, as they did during the prior engagement, a lack of management oversight led to the incomplete and untimely submission of employee insurance and licensure certifications.

Failure to adequately maintain controls over the administration of State vehicles represents noncompliance with State and Department vehicle requirements and could increase the State's potential liability and risk of loss. (Finding Code No. 2018-004, 2016-005, 2014-013, 12-12, 10-11, 09-8, 08-8, 07-12)

Recommendation:

We recommend the Department continue to develop and implement procedures which create stronger controls over its vehicles. We recommend the procedures encompass the responsibilities incumbent upon employees at both the District and Central Office levels if they utilize Department vehicles and address compliance, recordkeeping, maintenance, and accountability. We further recommend the Department ensure employees and individuals utilizing State vehicles are properly trained on the related procedures, rules and regulations.

Department Response:

The Department agrees with the finding.

Central Office Fleet Unit will continue to review, develop and implement procedures in an effort to solicit compliance across the agency. A new Vehicle Coordinators Manual was published in April 2018, encompassing the rules, responsibilities, and procedures for the administration of vehicles, including vehicle assignment procedures, accident reporting, repair and maintenance, and record keeping. Central Office Fleet Unit disseminates a monthly email notification reminding vehicle coordinators of maintenance requirements and intervals, and it is also a recurring topic in bi-annual vehicle coordinator conference calls. Central Office Fleet Unit will include links to the Vehicle Coordinators Guide and the Vehicle Operators Manual, which outline vehicle policies and procedures in its monthly email notification. Additionally, Central Office Fleet Unit created a new preventative maintenance (PM) report, implemented in April of 2019, to assist with PM scheduling and compliance. An email was distributed to fleet system contacts to explain its purpose and how it can be utilized. Central Office Fleet Unit will continue to remind vehicle coordinators of vehicle responsibilities and procedures and continue to train on its fleet management system to ensure proper data entry, and reporting capabilities are being utilized.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018

CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-005 Inadequate Controls over Accounts Receivable

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

During our testing of the Department's delinquent accounts receivable, we noted the following:

- The Department did not send demand letters for nine of 40 (23%) delinquent invoices tested, totaling \$1,083,020. The Department sent demand letters for six of 40 (15%) delinquent invoices tested, totaling \$281,788, from 2 to 428 days late.
- The Department did not refer seven of 40 (18%) receivables totaling \$807,473 to its Bureau of Claims. The Department referred seven of 40 (18%) receivables tested, totaling \$571,057, to its Bureau of Claims from 14 to 4,731 days late.
- Eleven of 40 (28%) receivables tested, totaling \$905,283, lacked documentation to support they were referred to the Comptroller's Offset System.

Department officials stated, as they did during the prior engagement, the protocol of the Districts notifying the Bureau of Claims regarding the items noted was not followed and, therefore, the Department's Bureau of Claims could not process the delinquent accounts receivable.

During our testing of the Department's reporting of accounts receivable to the Comptroller, we noted the following:

- At June 30, 2017, on the Quarterly Summary of Accounts Receivable, Aging of Total Gross Receivables (Form C-98), the Department improperly reported \$16,000 of accounts receivable in the State Construction Account Fund as aged "180 days to 1 year" when it should have been reported as "aged over 1 year."
- At September 30, 2017, we noted a difference of \$55,000 between the Form C-98 and the Quarterly Summary of Accounts Receivable, External Collections Activity for Accounts for Accounts Over 180 Days Past Due (Form C-99).

During the prior engagement, Department officials stated the Department was in the process of developing revenue and receivables software program that would improve communications between several different areas with shared responsibilities in discussing the receivables process. During the current engagement, Department officials stated the process for compiling the data for these reports is manual and the errors noted were due to an inadequate review process.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – STATE COMPLIANCE

The Statewide Accounting Management System Manual (SAMS) (Procedure 26.40.10) requires the Department to individually pursue all reasonable and appropriate procedures available to the Department to effectuate collection of past-due accounts. Additionally, SAMS (Procedure 26.40.20) requires the Department to place all debts over \$250 and more than 90 days past due in the Comptroller's Offset System. The Department's Revenue Accounting Procedures Manual (RAP) (Chapter 4(3)(C)) requires each District and Central Bureau to develop and implement their own collection policies and procedures. The RAP also provides the example of sending 3 demand letters at 30-day intervals. SAMS (Procedures 26.30.10 through 26.30.50) requires the Department to file quarterly accounts receivable reports with the Comptroller. These reports consist of agency reports to the Comptroller summarizing receivable activity, aging of receivables and estimating of uncollectible, and collections activity on a quarterly basis.

Failure to accurately record accounts receivable leads to incorrect financial records and noncompliance with SAMS. Failure to follow-up on delinquent accounts in a timely manner may result in the delay of collection or loss of revenue to the State. (Finding Code No. 2018-005, 2016-006, 2014-016, 12-16, 10-19, 09-16, 08-16)

Recommendation:

We recommend the Department develop and implement procedures to accurately report accounts receivable to the Comptroller. In addition, we recommend the Department develop and implement procedures to ensure delinquent accounts are collected and monitored uniformly throughout the Department and in accordance with SAMS. We further recommend the Department ensures its employees, including District personnel, are properly trained on the account receivable processes.

Department Response:

The Department agrees with the finding.

The Department has updated procedures to include more review steps. Any time a revised C-98 is filed, a revised C-99 will be filed in addition. Financial Services has moved deadlines forward for submission of reporting by preparers when possible to allow for proper review time.

Claims and Financial Services will work closely together to continue to instruct staff and monitor accounts receivable and delinquent receivable processes. District Administration Managers and Financial Managers will also be tasked to ensure processes are followed.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-006 Failure to Control Outdoor Advertising

The Illinois Department of Transportation (Department) did not comply with State laws or its own written procedures that control the outdoor advertising adjacent to primary and interstate highways during the engagement period.

During our testing, we noted the Department has developed a process to inventory outdoor advertising and identify potentially illegal signs. The Department's inventory of all active signs as of December 12, 2018 totaled 13,652 signs. Of the total active signs, 6,428 (47%) were determined to be potentially illegal.

We selected a sample 60 potentially illegal signs for further testing and noted the Department could not provide evidence they notified the sign owners of noncompliance, by certified mail, for 59 of 60 (98%) items tested. Subsequent to December 12, 2018, six of 60 (10%) potentially illegal signs tested were noted to have been removed by the sign owners. Another potentially illegal sign was in the process of being removed from the Department's inventory of active signs due to a change of route designation (no longer adjacent to a primary or interstate highway).

The Highway Advertising Control Act of 1971 (Act) (225 ILCS 440/1 et seq.) requires the Department to regulate outdoor advertising, signs, displays, and devices in areas adjacent to highways. The Act (225 ILCS 440/10) requires signs declared to be unlawful and a public nuisance to be removed or brought into compliance by the owner within 30 days after receipt of notice by certified mail by the Department. It further requires the Department to remove and dispose of illegal signs. The Illinois Administrative Code (Code) (92 Ill. Adm. Code 522) establishes rules concerning the control of outdoor advertising adjacent to primary and interstate highways. The Code (92 Ill. Adm. Code 522.140) requires the Department, when a sign has been found to be unlawful and not brought into compliance as required within 30 days, to sell, remove, or paint all unlawful signs, or seek a court order to force abatement by the sign owner. The sign owners are then required to reimburse the Department for all costs incurred.

In discussing this condition with Department officials, they stated, as they did during the prior engagement, inefficient oversight and implementation of the Outdoor Advertising Control Program over the 20 plus years prior to program centralization (2011) led to a proliferation of illegal advertising signs throughout the State. More efficient processes enacted subsequent to the centralization of the program during 2011, as well as technology advancements, has led to an inventory of a few thousand potentially illegal signs Statewide. The quantity and diversity of these potentially illegal signs has led to a delay of sending notices to their owners.

Failure to ensure highway signs are legal and obtain the proper ownership documentation resulted in noncompliance with State statutes and regulations. (Finding Code No. 2018-006, 2016-008)

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Recommendation:

We recommend the Department notify the sign owners of the signs determined to be illegal based upon current statutory guidance as required or seek appropriate legislative remedy.

Department Response:

The Department agrees with the finding.

The Department failed to ensure all signs along controlled highways are legal and to obtain the proper ownership documentation as statutorily mandated. While the sample reviewed within this recent audit did not show compliance, the signs considered potentially illegal have been reduced from 7,682 to 6,428 since the prior examination. Types of illegal signs inventoried range from very large billboards, exceeding 5,000 Sq. Ft., to small service club or religious signs, typically 8 Sq. Ft. or less.

The Department continues to work to address a joint Federal Highway Administration (FHWA) and Department Process Review on the Department's outdoor advertising control program from 2015, where the Department outlined an action plan that we find also addresses this subject audit finding as well. Action plan highlights include: 1) update the Federal-State Agreement regarding control of outdoor advertising, 2) the Department recently hired two additional staff in the Outdoor Advertising Unit, 3) recommend updates to state legislature and administrative rules that govern the Department's regulation to control outdoor advertising, 4) streamline Department policy and procedures, 5) continue to notify potentially unlawful sign owners of signs found in noncompliance with state law or federal regulations, and 6) start to remove illegal signs.

The Department has the final draft complete of the Federal-State Agreement, pending FHWA Headquarters review, with the next step to proceed with a required public involvement and comment period, on schedule to occur this year. The Department has streamlined several processes used to control outdoor advertising and has increased staff in the Outdoor Advertising Unit to assist with processing permits, and to assist with the backlog of possible unlawful signs picked up by inventory, and in the future assist with illegal sign removal. The Department also will start the coordination required to update to state statutes and administrative rules this year.

In regard to the removal of illegal signs, the Department is first focusing on the removal of the signs that will not be affected by proposed legislation and administrative rule changes. In regards to signs that may be affected by legislation and administration rule changes (whereby a potentially illegal sign may be legal after state law, administrative rules and regulation updates) the Department has decided not to pursue removal at this time, and to focus attention on the regulation updates first.

In regard to proper ownership documentation, the Department began review of over 2,000 signs where the ownership of the sign and/or the land was not known. Only 450 signs remain, where the ownership cannot be determined. The Department is investigating the purchase of software to assist in these determinations.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018

CURRENT FINDINGS – STATE COMPLIANCE**

The Department, through the Office of Highways Project Implementation, Bureau of Land Acquisition, is striving to improve the Outdoor Advertising Control Program and has hired additional staff in the Outdoor Advertising Unit, has streamlined processes, and is in the process of updating State statutes, administrative rules to greatly reduce the number of illegal signs and obtain the proper ownership documentation as statutorily mandated. The Department's goal is to have the mechanisms, policies and regulations in place by 2021, pending legislative, administrative and Federal Highway Administration concurrence, to efficiently regulate outdoor advertising and expeditiously remove illegal signs as required by Federal and State Law.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-007 Inadequate Controls over Locally Held Funds

The Illinois Department of Transportation (Department) did not maintain adequate controls over locally held funds.

The State purchased a building located in Schaumburg, Illinois in 1999 for the Department to use as its District 1 headquarters. The purchase was made using certificates of participation (COPs) that involved the owner of the building (a bank, who is now the Trustee), the Department of Central Management Services (DCMS), and the Department. The Trustee subsequently signed an agreement with a management company to maintain the building using funds transferred from the trustee to an account controlled by the management company.

One of the Department's locally held funds, the IDOT Capital Projects Fund (Fund 1494), reports the payment of annual administrative fees and expenses for the District 1 headquarters building. The Department reported \$2,420,000 and \$2,417,000 as transfers into Fund 1494 during fiscal years 2017 and 2018, respectively. These transfers represent amounts the Department paid to DCMS, which DCMS then remitted to the Trustee. The Trustee then transferred the funds to a bank account controlled by the management company in accordance with the service agreement enacted when the COP was originated. The Department reported expenditures totaling approximately \$1,924,000 and \$2,074,000 during fiscal year 2017 and 2018, respectively, for Fund 1494. The expenditures reported in Fund 1494 represent payments made by the management company to vendors for the operation and maintenance of the District 1 headquarters building.

During our review of the locally held fund reports, we noted the following:

- The bank account, administered by the management company, was opened in a prior period with a State of Illinois Taxpayer Identification Number by management company employees, and none of the authorized signors on the account during the examination period were employees of the State.
- Cash deposits as of June 30, 2018, within the aforementioned bank account totaled \$1,674,715, of which \$1,424,715 exceeded the Federal Deposit Insurance Corporation (FDIC) coverage and were uncollateralized.
- Department officials did not review or approve disbursements prior to the payments being processed.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2c) requires collateral to be obtained whenever State funds deposited with a bank or savings and loan association exceed the amount of federal deposit insurance coverage.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

CURRENT FINDINGS – STATE COMPLIANCE

Additionally, 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 funds, property, and other assets and resources are safeguarded against waste, loss, and unauthorized use.

In discussing these conditions with Department officials, they stated the bank account was established by the third-party management company providing services for the Department's District 1 headquarters on-behalf of the Trustee. There were no Department employees listed as an authorized agent on the account, and therefore, the Department had no operational control over the account to ensure appropriate collateral was obtained or expenditures were approved prior to payment. Further, the account was established prior to the Department's decision, together with the Office of the Comptroller, to report the account's activity within Fund 1494.

Inadequate controls over locally held funds expose State resources to unauthorized use, misappropriation, and could lead to errors in reported financial information. In addition, the failure to obtain collateral puts the State at risk in the event the financial institution experiences insolvency. (Finding Code No. 2018-007)

Recommendation:

We recommend the Department review its procedures over locally held funds and make the necessary changes to ensure expenditures are reviewed and approved prior to disbursement and sufficient collateral for bank deposits is maintained.

Department Response:

The Department agrees with the finding.

The Department will give careful consideration to the use and monitoring of locally held funds in the future. Files, both paper and electronic, will be kept on any new locally held funds to preserve the history and procedures for maintaining such funds should they occur. Application for dissolution is in the filing process for the locally held fund found not to be in compliance during this audit process.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018

CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-008 Noncompliance with Reporting Requirements of the Illinois Department of Transportation Law

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

During our testing, we noted the following:

- The Department of Transportation Law (20 ILCS 2705/2705-200(a)) requires the Department to publish and deliver to the Governor and General Assembly by December 31, 2012 and every five years thereafter, its master plan for highway, waterway, aeronautic, mass transportation, and railroad systems. The Department failed to publish its master plan due on December 31, 2017. Department officials stated the report was not able to be completed due to competing priorities pertaining to new federal regulations and reporting required by federal regulations. As of the end of our fieldwork date, the Department still had not filed the report.
- The Department of Transportation Law (20 ILCS 2705/2705-200(a)) requires the Department to publish and furnish to the General Assembly on the first Wednesday of April each year an annual and a five-year (or longer) project program for each State system (Multimodal Multi-Year Improvement Program). The Department failed to publish a report during fiscal years 2017 and 2018. The Illinois FY 2019-2024 Proposed Multimodal Multi-Year Improvement Program report, due on April 4, 2018, was filed with the General Assembly on October 16, 2018, 195 days late. Department officials stated insufficient data available from transit agencies led to the untimely preparation of the Multimodal Multi-Year Improvement Program report.
- The Department of Transportation Law (20 ILCS 2705/2705-200(b)) requires the Department to publish and deliver to the Governor and General Assembly on the first Wednesday of April each year a five-year (or longer) Highway Improvement Program. The Department delivered its Highway Improvement Program report to the General Assembly on May 26 (51 days late) and May 29 (55 days late) during fiscal years 2017 and 2018, respectively. Department officials stated the Highway Improvement Program report was delayed in delivery to the General Assembly because it was under review with the Office of the Governor.
- The Department of Transportation Law (20 ILCS 2705/2705-200(c)) requires the Department to publish and deliver to the Governor and the General Assembly by November 1st each year a “For the Record” report. The Department delivered its “For the Record – 2016” report to the General Assembly on December 9, 2016 (39 days late). Department officials stated the 2016 report was delayed in delivery to the General Assembly because it was under review with the Office of the Governor.

Failure to timely submit mandated reports is noncompliance with statutory requirements and diminishes governmental oversight over Department operations. (Finding Code No. 2018-008)

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Recommendation:

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

Department Response:

The Department agrees with the finding.

The Department of Transportation Law (20 ILCS 2705/2705-200(a)) requires the Department to publish and deliver to the Governor and General Assembly by December 31, 2012 and every five years thereafter, its master plan for highway, waterway, aeronautic, mass transportation, and railroad systems. The Master Plan is comprised of the 3 reports identified in the finding, Multimodal Multi-Year Improvement Program report, Highway Improvement Program report and the For the Record report. Written procedures are being developed for the Multimodal Multi-Year Improvement Program which will assist in timely development of the program. The ultimate approval to send all three reports to the legislature is from the Governor's office which sometimes results in missing the deadline.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018

CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-009 Weaknesses with Payment Card Industry Data Security Standards

The Illinois Department of Transportation (Department) did not complete all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The Department accepts credit card payments for oversized and/or overweight permits registration through the Illinois Transportation Automated Permit (ITAP) system. The Department utilizes the Office of the Treasurer's E-Pay program to process credit card transactions. The Department processed 237,206 transactions totaling \$22,989,441 and 235,009 transactions totaling \$23,314,359 through ITAP during fiscal years 2017 and 2018, respectively.

Upon review of the Department's efforts to ensure compliance with PCI DSS, we noted it did not:

- Formally assess each program accepting credit card payments, the methods in which payments could be made, match these methods to the appropriate Self-Assessment Questionnaire (SAQ), and contact service providers and obtain relevant information and guidance as deemed appropriate.
- Complete a SAQ addressing all elements of its environment utilized to store, process, and transmit cardholder data.
- Submit compliance documentation to the Treasurer's E-Pay program vendor.

PCI DSS was developed to detail security requirements for entities that store, process or transmit cardholder data. Cardholder data is any personally identifiable data associated with a cardholder.

To assist merchants in the assessments of their environment, the PCI Council has established Self-Assessment Questionnaires (SAQ) for validating compliance with PCI's core requirements. At minimum, PCI DSS required completion of SAQ A; which highlights specific requirements to restrict access to paper and electronic media containing cardholder data, destruction of such media when it is no longer needed, and requirements for managing service providers. As additional elements, such as face-to-face acceptance of credit cards and point-of-sale solutions are introduced into the credit card environment being assessed, additional PCI DSS requirements apply.

Department management indicated the PCI self-assessment was overlooked during fiscal year 2018 due to a transition of credit card service providers for ITAP. The Department's new credit card service did not have a working relationship with the Department's PCI self-assessment service.

Failure to establish and maintain adequate procedures to handle and protect confidential and personally identifiable information could result in identity theft or other unintended use. (Finding Code No. 2018-009)

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Recommendation:

We recommend the Department:

- At least annually, assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ.
- Complete the appropriate SAQ(s) for its environment and maintain documentation supporting its validation efforts.
- Maintain contact with the Treasurer's Office to ensure sufficient knowledge and awareness of PCI Compliance status, issues, and guidance surrounding the E-Pay program

Department Response:

The Department agrees with the finding and will commence corrective measures to improve operational controls. The Department has already registered the Illinois Transportation Automated Permit (ITAP) system with Trustwave who is the State of Illinois' PCI compliance service provider. Self-Assessment Questionnaires will be completed annually, and Attestations of Compliance will be filed relative to ITAP and JetPay.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Finding 2018-010 Weakness Regarding Change Management Process

The Illinois Department of Transportation (Department) did not implement a formal change management process to control changes to its applications.

The Department did not develop formal change management procedures to control changes. However, according to the Department, an Action Request initiative was to be completed for requested changes. The Department's computing environment included several mission critical applications; including Fiscal Operations and Administration (FOA) System, Integrated Payroll System (IPM), Accounts Receivable System (ARS), Accounts Receivable Miscellaneous (ARM), and Web-Based Motor Fuel Tax (WMFT).

Although we were unable to determine if the Action Request initiative was properly approved and whether testing was adequate and properly documented, we noted for a sample of 40 Action Request initiatives:

- Nine (23%) changes were promoted to the production environment before user testing was performed, and
- One (3%) change was promoted to the production environment by the developer, which is a segregation of duties weakness.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, or internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misapplication. In addition, information technology guidance (including the National Institute of Standards and Technology and Government Accountability Office) endorses the formal development of change management policies that requires proper segregation of duties during the migration of changes from the development/test environment to the production environment.

Department management indicated user testing was not completed due to oversight and there were insufficient resources with adequate knowledge of the operating environment to achieve full segregation of duties.

Without adequate formal change management procedures, there is a risk of unauthorized or improper changes being made to computer systems. The lack of procedures increases the risk that confidential, processing integrity, and availability of systems and data will be compromised. (Finding Code No. 2018-010)

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018
CURRENT FINDINGS – STATE COMPLIANCE**

Recommendation:

We recommend the Department:

- Develop and implement formal change management procedures. The procedures should include, at a minimum:
 - Documentation of the authorization of change by management,
 - Testing and documentation,
 - User testing and approval, and
 - A mechanism to ensure changes are approved prior to being moved to production.

- Restrict programmer access to all production programs and data.

Department Response:

The Department agrees with the finding and will commence corrective measures to improve operational controls. The Department will be conducting a thorough assessment of existing change management policies and procedures and also perform a security review of production systems. Based on the results of the assessment and production systems security review, improvements to change management policies and procedures will be identified and implemented and access permissions to production systems will be adjusted.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2018**

PRIOR FINDINGS NOT REPEATED

A. Weakness in Calculating Accounts Payable

During the previous engagement, the Illinois Department of Transportation (Department) understated its accounts payable balances at June 30, 2016.

This condition was noted to be remediated during the financial audit for the fiscal year ended June 30, 2017. (Finding Code No. 2016-001, 2015-003, 2014-003, 2013-004)

B. Inadequate Controls over State Property

During the previous engagement, the Department did not maintain sufficient controls over equipment. Items tested were not able to be located or were not on the property control list, items tested were deemed obsolete, and tested items were in a different location than noted on the inventory testing.

During the current engagement, our sample testing showed the Department maintained accurate property control records and reported obsolete items as required. (Finding Code No. 2016-004, 2014-010, 12-11, 10-13, 09-14, 08-13, 07-16)

C. Noncompliance with Reporting Requirements

During the previous engagement, the Department did not adhere to the reporting requirements established in the Illiana Expressway Act, the LaSalle County Transportation Study Act and the Civil Administrative Code of Illinois regarding the implementation of cooperative programs promoting efficient service and the conservation of capital investments and energy.

During the current engagement, we noted the LaSalle County Transportation Study Act was repealed by Public Act 099-400 on January 1, 2017. In addition, our sample testing noted the Department complied with the applicable reporting requirements in the Civil Administrative Code. However, the Department did not comply with the Illiana Expressway Act, and we reported that issue in the Letter of Immaterial Findings. (Finding Code No. 2016-007, 2014-017)

D. Statutory Noncompliance Noted in the Disadvantaged Business Revolving Loan and Grant Program

During the previous engagement, the Department did not ensure compliance with the Civil Administration Code of Illinois concerning the Disadvantaged Business Revolving Loan and Grant Program. The Department did not notify prime contractors on a project when a subcontractor on the same project had been rewarded a loan from the Working Capital Revolving Loan Fund as required, and the Department did not file reports on the status of the revolving loan program as required.

During the current engagement, our sample testing showed the Department filed the required reports. In addition, there were no new loans issued, and the program ended on June 1, 2018. (Finding Code No. 2016-009)

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

STATUS OF MANAGEMENT AUDITS

As part of the fiscal year 2017 and 2018 compliance examination of the Illinois Department of Transportation (Department), we followed up on the status of the following management audits initially performed by the Office of the Auditor General:

- Management and Program audit of the Department’s Traffic Safety Programs (Released March 2006); and
- Management audit of the Department’s Life-Cycle Cost Analysis for road construction contracts pursuant to Legislative Audit Resolution Number 140 (Released May 2012).

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

Status of Past Management Audit Recommendations
Fiscal Years 2018 and 2017 Compliance Examination

Audit	No.	Recommendation Description	Status		
			Implemented	Partially Implemented	Not Implemented
Traffic Safety	9	Maximizing federal reimbursements	X		
Life-Cycle Cost Analysis	1	Compliance with statutory requirements		X	

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

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

STATUS OF MANAGEMENT AUDITS

Illinois Department of Transportation’s Traffic Safety Programs

The Illinois Office of the Auditor General (OAG) conducted a management and program audit of the Illinois Department of Transportation’s (Department) Traffic Safety Programs pursuant to Legislative Audit Commission Resolution Number 129. The audit was released in March 2006 and contained a total of 11 recommendations to the Department. Follow-up conducted in prior years for these recommendations concluded that 1 of the 11 original recommendations had not been fully implemented (recommendation #9).

Summary of Recommendation Status
As of June 30, 2018

Recommendation	Implemented?		
	Yes	Partially	No
Maximizing federal reimbursements	X		

This recommendation is listed below.

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 – Implemented

The Department’s Bureau of Safety Programs and Engineering (BSPE) maximizes federal reimbursements through grant funding through local and state agency grant agreements. Each year BSPE programs/allocates more funds than the amount anticipated to be received from National Highway Traffic Safety Administration (NHTSA) through federal reimbursements.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

STATUS OF MANAGEMENT AUDITS

Life-Cycle Cost Analysis for Road Construction Contracts

The Illinois Office of the Auditor General (OAG) conducted a management audit of the Illinois Department of Transportation’s (Department) Life-Cycle Cost Analysis (LCCA) for road construction contracts pursuant to Legislative Audit Commission Resolution Number 140. The audit was released in May 2012 and contained six recommendations to the Department. Follow-up conducted in prior years for these recommendations concluded that 1 of the 6 original recommendations had not been fully implemented (recommendation #1).

Summary of Recommendation Status
As of June 30, 2018

Recommendations	Implemented?		
	Yes	Partially	No
Compliance with statutory requirements		X	

This recommendation is listed below.

Recommendation 1 – Compliance with Statutory Requirements

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

Status – Partially Implemented

In prior follow-up, the Department officials stated they agreed to begin using the LCCA process for thicker structural overlay projects in which a concrete overlay was a viable option. Once the maintenance models for thin concrete overlays have been developed, the Department will have the tools in place to begin using LCCAs on rehabilitation projects and Chapter 53 of its Bureau of Design and Environment (BDE) Manual will be updated. The Department constructed an overlay that is being monitored to determine performance compared to control sections. Data from this effort will be used to develop maintenance models for Portland Cement Concrete (PCC) Overlays and Structural Hot Mix Asphalt (HMA) Overlays.

We followed up with the Department on the status of the maintenance models which are needed to perform a life-cycle cost analysis. According to Department officials, the experimental overlay was constructed in 2015, and sufficient data necessary to develop appropriate life-cycle models for PCC and structural HMA overlays has not yet been collected. The project is on-going.

**STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2018**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis:

Schedule of Appropriations, Expenditures, and Lapsed Balances

Fiscal Year 2018

Fiscal Year 2017

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 Operations (Unaudited):

Agency Functions and Planning Program (Unaudited)

Analysis of Significant Variations in Expenditures (Unaudited)

Analysis of Significant Variations in Receipts (Unaudited)

Analysis of Significant Lapse Period Spending (Unaudited)

Analysis of Accounts Receivable (Unaudited)

Budget Impasse Disclosures (Unaudited)

Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to
Vendors (Unaudited)

Interest Costs on Fiscal Year 2018 and 2017 Invoices (Unaudited)

Average Number of Full-Time Employees (Unaudited)

Annual Cost Statistics by Major Object Classification (Unaudited)

Emergency Purchases (Unaudited)

Schedule of Illinois First Projects (Unaudited)

Memorandums of Understanding (Unaudited)

Service Efforts and Accomplishments (Unaudited)

Summary of Major Projects (Unaudited)

The 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
Expenditure Authority for Fiscal Year 2018
Sixteen Months Ended October 31, 2018

SCHEDULE 1

P.A. 100-0021 P.A. 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2018	Lapse Period Expenditures July 1 to October 31, 2018	Total Expenditures 16 Months Ended October 31, 2018	Balances Reappropriated July 1, 2018	Balances Lapsed October 31, 2018
Appropriated Funds:						
General Revenue (0001)	\$ 5,302,900	\$ 4,341,300	\$ -	\$ 4,341,300	\$ -	\$ 961,600
Road Fund (0011):						
Central Administration and Planning	\$ 231,936,872	\$ 67,268,101	\$ 2,312,950	\$ 69,581,051	\$ 146,676,230	\$ 15,679,591
Capital Improvements, Highways	65,982,418	14,073,720	-	14,073,720	51,908,698	-
Information Processing	35,042,000	17,642,420	5,228,288	22,870,708	-	12,171,292
Highways Central Offices	200,530,802	70,735,024	4,558,425	75,293,449	118,289,298	6,948,055
Departmentwide	748,510,600	615,722,827	30,939,546	646,662,373	-	101,848,227
Highway Safety Program Natural Resources	101,900	-	-	-	-	101,900
Day Labor	10,027,154	6,592,980	657,354	7,250,334	2,735,896	40,924
District 1	80,024,918	46,170,259	4,940,344	51,110,603	14,299,866	14,614,449
District 2	25,970,046	13,296,271	2,786,490	16,082,761	4,817,018	5,070,267
District 3	24,821,583	12,916,139	2,263,935	15,180,074	4,045,556	5,595,953
District 4	22,344,804	13,077,255	2,317,445	15,394,700	4,314,294	2,635,810
District 5	17,414,430	11,714,200	1,416,848	13,131,048	2,440,403	1,842,979
District 6	21,802,554	14,509,695	1,306,941	15,816,636	2,847,513	3,138,405
District 7	17,698,640	11,708,249	1,479,910	13,188,159	2,397,918	2,112,563
District 8	25,679,357	16,186,357	5,500,784	21,687,141	2,967,235	1,024,981
District 9	15,913,710	10,868,385	1,748,134	12,616,519	1,452,584	1,844,607
Construction and Land Acquisition	4,271,911,571	1,258,360,028	-	1,258,360,028	2,726,739,358	286,812,185
Aeronautics, General Office	12,157,446	2,247,183	103,681	2,350,864	8,265,840	1,540,742
Highway Safety Program - Illinois Liquor Control Commission	37,000	3,161	3,411	6,572	-	30,428
Highway Safety Program - Department of Transportation	53,028,483	14,716,885	495,524	15,212,409	23,986,489	13,829,585
Highway Safety Program - Secretary of State	1,286,600	722,980	98,361	821,341	-	465,259
Highway Safety Program - Department of Public Health	150,000	-	-	-	-	150,000
Highway Safety Program - Department of State Police	16,817,900	12,811,383	1,981,201	14,792,584	-	2,025,316
Highway Safety Program - Local Law Enforcement Board	405,300	158,896	159,997	318,893	-	86,407
Highway Safety Program - Illinois Courts	70,000	17,069	24,931	42,000	-	28,000
Highway Safety Program - Department of Corrections	175,000	-	-	-	-	175,000
Public and Intermodal Transportation	22,351,283	6,144,869	3,475	6,148,344	15,967,390	235,549
Intercity Rail Passenger Service	106,474,166	83,113,542	618,313	83,731,855	16,098,988	6,643,323
ARRA Mass Transportation	19,859,629	-	-	-	-	19,859,629
Total Road Fund (0011)	<u>\$ 6,048,526,166</u>	<u>\$ 2,320,777,878</u>	<u>\$ 70,946,288</u>	<u>\$ 2,391,724,166</u>	<u>\$ 3,150,250,574</u>	<u>\$ 506,551,426</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2018
Sixteen Months Ended October 31, 2018

SCHEDULE 1

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2018	Lapse Period Expenditures July 1 to October 31, 2018	Total Expenditures 16 Months Ended October 31, 2018	Balances Reappropriated July 1, 2018	Balances Lapsed October 31, 2018
P.A. 100-0021						
P.A. 100-0586						
Motor Fuel Tax Fund (0012)	\$ 19,312,000	\$ 13,143,873	\$ 687,334	\$ 13,831,207	\$ -	\$ 5,480,793
Motor Fuel Tax Fund - County District (0413)	216,825,000	188,229,610	15,382,281	203,611,891	-	13,213,109
Motor Fuel Tax Fund - Municipal District (0414)	302,375,000	264,086,676	21,572,979	285,659,655	-	16,715,345
Motor Fuel Tax Fund - Road District (0415)	98,300,000	85,431,834	6,981,561	92,413,395	-	5,886,605
Total Motor Fuel Tax Funds	<u>\$ 636,812,000</u>	<u>\$ 550,891,993</u>	<u>\$ 44,624,155</u>	<u>\$ 595,516,148</u>	<u>\$ -</u>	<u>\$ 41,295,852</u>
Gross Crossing Protection Fund (0019)	<u>\$ 111,716,303</u>	<u>\$ 24,655,705</u>	<u>\$ -</u>	<u>\$ 24,655,705</u>	<u>\$ 87,060,598</u>	<u>\$ -</u>
Aeronautics Fund (0046):						
Commodities	\$ 299,500	\$ 8,989	\$ 43,170	\$ 52,159	\$ -	\$ 247,341
Aeronautics - Refunds	500	-	-	-	-	500
Total Aeronautics Fund (0046)	<u>\$ 300,000</u>	<u>\$ 8,989</u>	<u>\$ 43,170</u>	<u>\$ 52,159</u>	<u>\$ -</u>	<u>\$ 247,841</u>
Federal/State/Local Airport Fund (0095)	<u>\$ 224,313,654</u>	<u>\$ 48,391,773</u>	<u>\$ -</u>	<u>\$ 48,391,773</u>	<u>\$ 175,921,881</u>	<u>\$ -</u>
South Suburban Airport (SSA) Improvement (0249)	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
State Rail Freight Loan Repayment Fund (0265)	<u>\$ 23,365,463</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>	<u>\$ 13,365,463</u>
Working Capital Revolving Loan Fund (0307)	<u>\$ 4,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,500,000</u>
Air Transportation Revolving Fund (0309)	<u>\$ 500,000</u>	<u>\$ 26,241</u>	<u>\$ 7</u>	<u>\$ 26,248</u>	<u>\$ -</u>	<u>\$ 473,752</u>
Tax Recovery Fund (0310)	<u>\$ 1,500,000</u>	<u>\$ 1,354,933</u>	<u>\$ -</u>	<u>\$ 1,354,933</u>	<u>\$ -</u>	<u>\$ 145,067</u>
Federal High Speed Rail Trust Fund (0433):						
Public Transportation:						
Federal High Speed Rail	\$ 904,984,816	\$ 193,051,896	\$ -	\$ 193,051,896	\$ 711,932,920	\$ -
American Recovery and Reinvestment Act:						
American Recovery and Reinvestment Act - Rail	218,844,279	41,160,896	11,627	41,172,523	-	177,671,756
Total Federal High Speed Rail Trust Fund (0433)	<u>\$ 1,123,829,095</u>	<u>\$ 234,212,792</u>	<u>\$ 11,627</u>	<u>\$ 234,224,419</u>	<u>\$ 711,932,920</u>	<u>\$ 177,671,756</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2018
Sixteen Months Ended October 31, 2018

SCHEDULE 1

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2018	Lapse Period Expenditures July 1 to October 31, 2018	Total Expenditures 16 Months Ended October 31, 2018	Balances Reappropriated July 1, 2018	Balances Lapsed October 31, 2018
P.A. 100-0021						
P.A. 100-0586						
Transportation Bond Series "A" Fund (0553)	\$ 78,988,611	\$ 25,635,020	\$ -	\$ 25,635,020	\$ 53,353,591	\$ -
Transportation Bond Series "B" Fund (0554):						
Division of Aeronautics:						
For Construction Costs	\$ 21,620,467	\$ 1,337,684	\$ -	\$ 1,337,684	\$ 20,282,783	\$ -
Land Acquisition Expenses	27,376,290	3,534,447	-	3,534,447	23,841,843	-
Total Division of Aeronautics	48,996,757	4,872,131	-	4,872,131	44,124,626	-
Public Transportation	1,911,613,999	219,570,259	-	219,570,259	1,692,043,740	-
Total Transportation Bond Series "B" Fund (0554)	\$ 1,960,610,756	\$ 224,442,390	\$ -	\$ 224,442,390	\$ 1,736,168,366	\$ -
Transportation Bond Series "D" Fund (0695)	\$ 771,325,559	\$ 38,907,213	\$ -	\$ 38,907,213	\$ 732,418,346	\$ -
Downstate Transit Improvement Fund (0559)	\$ 66,123,505	\$ 5,085,456	\$ -	\$ 5,085,456	\$ 32,888,049	\$ 28,150,000
Transportation Safety Highway Hireback Fund (0589)	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Public Transportation Fund (0627)	\$ 555,360,000	\$ 353,019,476	\$ 166,976,112	\$ 519,995,588	\$ -	\$ 35,364,412
Downstate Public Transportation Fund (0648)	\$ 341,733,324	\$ 177,009,776	\$ 27,175,988	\$ 204,185,764	\$ -	\$ 137,547,560
Federal Mass Transit Fund (0853):						
Safety and Security Oversight	\$ 11,581,133	\$ 251,063	\$ -	\$ 251,063	\$ 11,330,070	\$ -
Public Transportation Transit Studies - Federal Reimbursement	6,072,710	521,777	-	521,777	5,550,933	-
Federal Share of Capital and Operating Grants	83,517,602	25,142,930	-	25,142,930	58,374,672	-
Total Federal Mass Transit Fund (0853)	\$ 101,171,445	\$ 25,915,770	\$ -	\$ 25,915,770	\$ 75,255,675	\$ -

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2018
Sixteen Months Ended October 31, 2018

SCHEDULE 1

P.A. 100-0021 P.A. 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2018	Lapse Period Expenditures July 1 to October 31, 2018	Total Expenditures 16 Months Ended October 31, 2018	Balances Reappropriated July 1, 2018	Balances Lapsed October 31, 2018
Cycle Rider Safety Fund (0863)	\$ 13,374,300	\$ 2,901,108	\$ 5,518	\$ 2,906,626	\$ 10,117,018	\$ 350,656
State Construction Account Fund (0902)	\$ 1,449,925,383	\$ 557,445,483	\$ -	\$ 557,445,483	\$ 892,479,900	\$ -
Rail Freight Loan Repayment Fund (0936)	\$ 5,019,799	\$ 884,814	\$ -	\$ 884,814	\$ 2,000,000	\$ 2,134,985
Grand Total - All Funds	<u>\$ 13,525,898,263</u>	<u>\$ 4,595,908,110</u>	<u>\$ 309,782,865</u>	<u>\$ 4,905,690,975</u>	<u>\$ 7,669,846,918</u>	<u>\$ 950,360,370</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of October 31, 2018, and have been reconciled to the Department's records.

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017
Fifteen Months Ended September 30, 2017

SCHEDULE 2

P.A. 99-0524 P.A. 100-0021	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2017	Lapse Period Expenditures July 1 to September 30, 2017	Total Expenditures 15 Months Ended September 30, 2017	Balances Reappropriated July 1, 2017	Balances Lapsed September 30, 2017
Appropriated Funds:						
General Revenue (0001)	\$ 585,000	\$ -	\$ -	\$ -	\$ -	\$ 585,000
Road Fund (0011):						
Central Administration and Planning	\$ 268,409,563	\$ 112,257,268	\$ 15,763,315	\$ 128,020,583	\$ 6,981,771	\$ 133,407,209
Capital Improvements, Highways	59,709,419	10,386,959	44	10,387,003	49,322,416	-
Information Processing	31,719,800	18,376,658	4,193,233	22,569,891	-	9,149,909
Highways Central Offices	188,429,136	91,740,229	12,410,596	104,150,825	5,415,302	78,863,009
Departmentwide	711,880,100	588,869,018	17,720,569	606,589,587	-	105,290,513
Highway Safety Program Natural Resources	94,000	-	-	-	-	94,000
Day Labor	8,115,329	4,162,836	930,897	5,093,733	2,703,953	317,643
District 1	79,606,315	46,032,559	11,435,327	57,467,886	12,549,317	9,589,112
District 2	26,239,511	15,698,619	2,274,191	17,972,810	3,538,046	4,728,655
District 3	25,917,616	13,373,833	3,923,745	17,297,578	3,955,783	4,664,255
District 4	23,247,412	13,110,625	2,713,969	15,824,594	3,489,203	3,933,615
District 5	17,320,206	11,290,267	1,896,080	13,186,347	2,056,630	2,077,229
District 6	25,051,747	15,824,745	3,135,322	18,960,067	2,617,753	3,473,927
District 7	18,176,043	9,298,900	1,893,098	11,191,998	3,808,740	3,175,305
District 8	28,037,437	16,748,653	6,243,445	22,992,098	2,858,557	2,186,782
District 9	16,895,123	10,114,050	2,455,181	12,569,231	2,073,610	2,252,282
Construction and Land Acquisition	3,552,438,510	1,040,971,700	4,949,195	1,045,920,895	2,505,911,558	606,057
Aeronautics, General Office	8,554,984	1,455,358	118,412	1,573,770	5,380,345	1,600,869
Highway Safety Program - Illinois Liquor Control Commission	19,000	-	-	-	-	19,000
Highway Safety Program - Department of Transportation	65,090,549	21,024,843	1,554,729	22,579,572	30,754,582	11,756,395
Highway Safety Program - Secretary of State	1,320,900	272,524	44,907	317,431	-	1,003,469
Highway Safety Program - Department of Public Health	150,000	-	123,900	123,900	-	26,100
Highway Safety Program - Department of State Police	15,469,600	12,147,758	1,519,968	13,667,726	-	1,801,874
Highway Safety Program - Local Law Enforcement Board	316,000	128,391	113,652	242,043	-	73,957
Highway Safety Program - Supreme Courts	49,000	9,152	-	9,152	-	39,848
Public and Intermodal Transportation	26,046,490	7,049,928	39,483	7,089,411	18,103,081	853,998
Intercity Rail Passenger Service	93,870,000	73,994,412	1,294,094	75,288,506	16,104,166	2,477,328
ARRA Mass Transportation	19,957,635	98,007	-	98,007	19,859,628	-
Total Road Fund (0011)	<u>\$ 5,312,131,425</u>	<u>\$ 2,134,437,292</u>	<u>\$ 96,747,352</u>	<u>\$ 2,231,184,644</u>	<u>\$ 2,697,484,441</u>	<u>\$ 383,462,340</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017
Fifteen Months Ended September 30, 2017

SCHEDULE 2

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2017	Lapse Period Expenditures July 1 to September 30, 2017	Total Expenditures 15 Months Ended September 30, 2017	Balances Reappropriated July 1, 2017	Balances Lapsed September 30, 2017
P.A. 99-0524						
P.A. 100-0021						
Motor Fuel Tax Fund (0012)	\$ 17,916,600	\$ 12,195,494	\$ 173,399	\$ 12,368,893	\$ -	\$ 5,547,707
Motor Fuel Tax Fund - County District (0413)	204,108,000	189,405,280	14,094,993	203,500,273	-	607,727
Motor Fuel Tax Fund - Municipal District (0414)	285,775,000	266,110,234	19,664,766	285,775,000	-	-
Motor Fuel Tax Fund - Road District (0415)	92,617,000	85,986,999	6,397,299	92,384,298	-	232,702
Total Motor Fuel Tax Funds	<u>\$ 600,416,600</u>	<u>\$ 553,698,007</u>	<u>\$ 40,330,457</u>	<u>\$ 594,028,464</u>	<u>\$ -</u>	<u>\$ 6,388,136</u>
Gross Crossing Protection Fund (0019)	<u>\$ 136,688,985</u>	<u>\$ 14,844,255</u>	<u>\$ 128,428</u>	<u>\$ 14,972,683</u>	<u>\$ 72,716,302</u>	<u>\$ 49,000,000</u>
Aeronautics Fund (0046):						
Commodities	\$ 299,500	\$ 35,656	\$ 30,373	\$ 66,029	\$ -	\$ 233,471
Aeronautics - Refunds	500	-	-	-	-	500
Total Aeronautics Fund (0046)	<u>\$ 300,000</u>	<u>\$ 35,656</u>	<u>\$ 30,373</u>	<u>\$ 66,029</u>	<u>\$ -</u>	<u>\$ 233,971</u>
Federal/State/Local Airport Fund (0095)	<u>\$ 781,247,397</u>	<u>\$ 64,643,383</u>	<u>\$ 1,042,964</u>	<u>\$ 65,686,347</u>	<u>\$ 124,313,653</u>	<u>\$ 591,247,397</u>
Public-Private Partnership for Transportation (0157)	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
South Suburban Airport (SSA) Improvement (0249)	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
State Rail Freight Loan Repayment Fund (0265)	<u>\$ 21,802,838</u>	<u>\$ 137,375</u>	<u>\$ -</u>	<u>\$ 137,375</u>	<u>\$ 21,665,463</u>	<u>\$ -</u>
Working Capital Revolving Loan Fund (0307)	<u>\$ 16,165,341</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 13,665,341</u>
Air Transportation Revolving Fund (0309)	<u>\$ 600,000</u>	<u>\$ 125,769</u>	<u>\$ 25,256</u>	<u>\$ 151,025</u>	<u>\$ -</u>	<u>\$ 448,975</u>
Tax Recovery Fund (0310)	<u>\$ 1,250,000</u>	<u>\$ 1,220,934</u>	<u>\$ 28,965</u>	<u>\$ 1,249,899</u>	<u>\$ -</u>	<u>\$ 101</u>
Federal High Speed Rail Trust Fund (0433):						
Public Transportation:						
Federal High Speed Rail	\$ 975,517,992	\$ 70,091,803	\$ 441,373	\$ 70,533,176	\$ 904,984,816	\$ -
American Recovery and Reinvestment Act:						
American Recovery and Reinvestment Act - Rail	523,349,126	303,208,820	1,296,028	304,504,848	218,844,278	-
Total Federal High Speed Rail Trust Fund (0433)	<u>\$ 1,498,867,118</u>	<u>\$ 373,300,623</u>	<u>\$ 1,737,401</u>	<u>\$ 375,038,024</u>	<u>\$ 1,123,829,094</u>	<u>\$ -</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017
Fifteen Months Ended September 30, 2017

SCHEDULE 2

P.A. 99-0524 P.A. 100-0021	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2017	Lapse Period Expenditures July 1 to September 30, 2017	Total Expenditures 15 Months Ended September 30, 2017	Balances Reappropriated July 1, 2017	Balances Lapsed September 30, 2017
Transportation Bond Series "A" Fund (0553)	\$ 85,568,780	\$ 6,409,463	\$ 170,707	\$ 6,580,170	\$ 78,988,610	\$ -
Transportation Bond Series "B" Fund (0554):						
Division of Aeronautics:						
For Construction Costs	\$ 24,003,170	\$ 2,341,717	\$ 40,986	\$ 2,382,703	\$ 21,620,467	\$ -
Land Acquisition Expenses	30,648,370	3,272,080	-	3,272,080	27,376,290	-
Total Division of Aeronautics	54,651,540	5,613,797	40,986	5,654,783	48,996,757	-
Public Transportation	2,153,300,227	261,182,132	171,091	261,353,223	1,891,613,994	333,010
Total Transportation Bond Series "B" Fund (0554)	\$ 2,207,951,767	\$ 266,795,929	\$ 212,077	\$ 267,008,006	\$ 1,940,610,751	\$ 333,010
Transportation Bond Series "D" Fund (0695):	\$ 1,267,822,415	\$ 496,362,362	\$ 134,495	\$ 496,496,857	\$ 771,325,558	\$ -
Downstate Transit Improvement Fund (0559)	\$ 108,437,461	\$ 7,873,455	\$ -	\$ 7,873,455	\$ 36,123,505	\$ 64,440,501
Transportation Safety Highway Hire-Back Fund (0589)	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -
Public Transportation Fund (0627)	\$ 578,000,000	\$ 412,359,579	\$ 162,967,830	\$ 575,327,409	\$ -	\$ 2,672,591
Commitment to Human Services (0644)	\$ 731,300	\$ -	\$ -	\$ -	\$ -	\$ 731,300
Downstate Public Transportation Fund (0648)	\$ 310,737,000	\$ 195,368,497	\$ 6,531,325	\$ 201,899,822	\$ -	\$ 108,837,178
Federal Mass Transit Fund (0853):						
Public Transportation Transit Studies - Federal Reimbursement	\$ 13,456,668	\$ 840,226	\$ -	\$ 840,226	\$ 12,616,442	\$ -
Federal Share of Capital and Operating Grants	86,758,567	23,240,965	-	23,240,965	63,517,602	-
Total Federal Mass Transit Fund (0853)	\$ 100,215,235	\$ 24,081,191	\$ -	\$ 24,081,191	\$ 76,134,044	\$ -

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017
Fifteen Months Ended September 30, 2017

SCHEDULE 2

P.A. 99-0524 P.A. 100-0021	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2017	Lapse Period Expenditures July 1 to September 30, 2017	Total Expenditures 15 Months Ended September 30, 2017	Balances Reappropriated July 1, 2017	Balances Lapsed September 30, 2017
Cycle Rider Safety Fund (0863)	\$ 15,438,766	\$ 6,493,306	\$ 329,407	\$ 6,822,713	\$ -	\$ 8,616,053
State Construction Account Fund (0902)	\$ 1,656,657,815	\$ 667,225,940	\$ 1,506,494	\$ 668,732,434	\$ 987,925,381	\$ -
Rail Freight Loan Repayment Fund (0936)	\$ 5,262,749	\$ 492,950	\$ -	\$ 492,950	\$ 4,769,799	\$ -
Grand Total - All Funds	<u>\$ 14,711,477,992</u>	<u>\$ 5,226,505,966</u>	<u>\$ 311,923,531</u>	<u>\$ 5,538,429,497</u>	<u>\$ 7,938,386,601</u>	<u>\$ 1,234,661,894</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2017, and have been reconciled to the Department's records.

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

Note 3: Public Act 99-524 authorizes the Department to pay fiscal year 2016 costs using its fiscal year 2017 appropriations for nonpayroll expenditures. The Budget Impasse section of this report at page 87 includes information from Department management about the number of invoices and the total dollar amount of invoices held by the Department to be submitted against its fiscal year 2017 appropriation.

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

SCHEDULE 3

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

	Fiscal Year		
	P.A. 100-0021	P.A. 99-0524	P.A. 99-0524
	P.A. 100-0586	P.A. 100-0021	P.A. 99-0007
	2018	2017	P.A. 99-0491 Court-Ordered Expenditures 2016
Total Appropriations, Net After Transfers	\$ 13,525,898,263	\$ 14,711,477,992	\$ 15,553,861,499
Expenditures:			
General Revenue Fund (0001)	4,341,300	-	-
Road Fund (0011)	2,391,724,166	2,231,184,644	2,408,514,057
Motor Fuel Tax Fund (0012)	13,831,207	12,368,893	13,146,244
Grade Crossing Protection Fund (0019)	24,655,705	14,972,683	27,491,037
Aeronautics Fund (0046)	52,159	66,029	10,573
Federal/State/Local Airport Fund (0095)	48,391,773	65,686,347	80,821,534
State Rail Freight Loan Repayment Fund (0265)	-	137,375	1,612,625
Air Transportation Revolving Fund (0309)	26,248	151,025	10,916
Tax Recovery Fund (0310)	1,354,933	1,249,899	146,762
Motor Fuel Tax Fund - County District (0413)	203,611,891	203,500,273	204,108,000
Motor Fuel Tax Fund - Municipal District (0414)	285,659,655	285,775,000	285,775,000
Motor Fuel Tax Fund - Road District (0415)	92,413,395	92,384,298	92,617,000
Federal High Speed Rail Trust Fund (0433)	234,224,419	375,038,024	261,179,154
Transportation Bond Series "A" Fund (0553)	25,635,020	6,580,170	21,793,796
Transportation Bond Series "B" Fund (0554)	224,442,390	267,008,006	313,748,298
Downstate Transit Improvement Fund (0559)	5,085,456	7,873,455	11,546,254
Transportation Safety Highway Hire-Back Fund (0589)	-	600,000	-
Public Transportation Fund (0627)	519,995,588	575,327,409	459,002,413
Downstate Public Transportation Fund (0648)	204,185,764	201,899,822	188,011,030
Transportation Bond Series "D" Fund (0695)	38,907,213	496,496,857	387,465,123
Federal Mass Transit Fund (0853)	25,915,770	24,081,191	27,483,177
Cycle Rider Safety Fund (0863)	2,906,626	6,822,713	195,576
State Construction Account Fund (0902)	557,445,483	668,732,434	778,353,596
Rail Freight Loan Repayment (0936)	884,814	492,950	-
Total Expenditures	<u>4,905,690,975</u>	<u>5,538,429,497</u>	<u>5,563,032,165</u>
Balances Reappropriated	<u>7,669,846,918</u>	<u>7,938,386,601</u>	<u>7,240,804,793</u>
Lapsed balances	<u>\$ 950,360,370</u>	<u>\$ 1,234,661,894</u>	<u>\$ 2,750,024,541</u>

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

SCHEDULE 3

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

Fiscal Year		
		P.A. 99-0524
P.A. 100-0021	P.A. 99-0524	P.A. 99-0007
P.A. 100-0586	P.A. 100-0021	P.A. 99-0491
2018	2017	Court-Ordered Expenditures 2016

Salary of Department Officials as Reported Within the Comptroller's State Officers Appropriation:

Salary of the Secretary	\$ 150,300	\$ 150,300	\$ 150,228
Salary of the Assistant Secretary	127,800	127,800	127,739
Total	\$ 278,100	\$ 278,100	\$ 277,967

Note 1: The expenditure amounts for fiscal years 2018, 2017, and 2016 were taken directly from Department records and were reconciled to the records of the Office of the Comptroller.

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

Note 3: During fiscal year 2016, the Department operated without enacted appropriations until Public Act 99-0491, Public Act 99-0524, and Public Act 99-0007 were signed into law on December 7, 2015, June 30, 2016, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages for all State employees at their normal rates of pay." As such, the Department's court-ordered payroll payments were merged into the enacted appropriation within Fund 0011, Fund 0012 and Fund 0863. This court order extended to contractual payroll. Further, the Department incurred nonpayroll obligations within Fund 0011, Fund 0012, Fund 0046, Fund 0309, and Fund 0310, which the Department was unable to pay until the passage of Public Act 99-0524.

Note 4: Public Act 99-524 authorized the Department to pay fiscal year 2016 costs using its fiscal year 2017 appropriations for nonpayroll expenditures. The Budget Impasse section of this report at page 87 includes information from Department management about the number of invoices and the total dollar amount of invoices held by the Department to be submitted against its fiscal year 2017 appropriation.

Note 5: The Department had court orders affiliated with the Case 69 C 2145, the *United States District Court for the Northern District* of Illinois in *Shakman v. Democratic Party of Cook County*, which ordered the Department to pay attorney fees and costs for said plaintiff at six separate occurrences during fiscal year 2016.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2018

SCHEDULE 4

	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Site Improvements</u>	<u>Buildings and Building Improvements</u>	<u>Equipment</u>	<u>Capital Lease Equipment</u>	<u>Construction in Progress</u>	<u>Construction in Progress (Rail Equipment)</u>
BALANCE - JUNE 30, 2017	\$ 981,512,892	\$ 16,102,632	\$ 19,353,541	\$ 183,685,666	\$ 543,401,058	\$ 1,704,118	\$ 14,435,596	\$ 202,830,281
Additions	161,171,647	-	-	15,000	54,907,282	195,733	7,192,573	98,861,059
Deletions	4,666,548	-	-	34,180	3,959,155	673,213	-	-
Net Transfers	<u>(18,206,190)</u>	<u>-</u>	<u>-</u>	<u>2,095,789</u>	<u>246,794,262</u>	<u>-</u>	<u>(2,314,651)</u>	<u>(264,781,590)</u>
BALANCE - JUNE 30, 2018	<u>\$ 1,119,811,801</u>	<u>\$ 16,102,632</u>	<u>\$ 19,353,541</u>	<u>\$ 185,762,275</u>	<u>\$ 841,143,447</u>	<u>\$ 1,226,638</u>	<u>\$ 19,313,518</u>	<u>\$ 36,909,750</u>

Note: The above schedule was derived from Department records, which are required by the Illinois Administrative Code (Code), and was reconciled to property reports submitted to the Office of the Comptroller. The capitalization policy in the Code is different than the capitalization policy established by the Office of the Comptroller for financial reporting in accordance with generally accepted accounting principles.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Year Ended June 30, 2017

SCHEDULE 4

	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Site Improvements</u>	<u>Buildings and Building Improvements</u>	<u>Equipment</u>	<u>Capital Lease Equipment</u>	<u>Construction in Progress</u>	<u>Construction in Progress (Rail Equipment)</u>
BALANCE - JUNE 30, 2016	\$ 802,250,014	\$ 46,897,821	\$ 3,794,859	\$ 163,844,533	\$ 498,982,545	\$ 2,027,942	\$ 11,846,293	\$ 74,856,021
Additions	223,647,157	90,000	15,558,682	15,188,968	56,430,600	1,076,872	7,327,775	127,974,260
Deletions	36,006,523	30,885,189	-	86,307	3,634,331	1,400,696	-	-
Net Transfers	<u>(8,377,756)</u>	<u>-</u>	<u>-</u>	<u>4,738,472</u>	<u>(8,377,756)</u>	<u>-</u>	<u>(4,738,472)</u>	<u>-</u>
BALANCE - JUNE 30, 2017	<u>\$ 981,512,892</u>	<u>\$ 16,102,632</u>	<u>\$ 19,353,541</u>	<u>\$ 183,685,666</u>	<u>\$ 543,401,058</u>	<u>\$ 1,704,118</u>	<u>\$ 14,435,596</u>	<u>\$ 202,830,281</u>

Note: The above schedule was derived from Department records, which are required by the Illinois Administrative Code (Code), and was reconciled to property reports submitted to the Office of the Comptroller. The capitalization policy in the Code is different than the capitalization policy established by the Office of the Comptroller for financial reporting in accordance with generally accepted accounting principles.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2018 and 2017

SCHEDULE 5

Receipts	General Revenue Fund 0001		Road Fund 0011		Motor Fuel Tax Fund 0012	
	2018	2017	2018	2017	2018	2017
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ 1,274,786,921	\$ 1,558,019,482	\$ -	\$ -
Local Governmental Units	-	-	92,042,166	89,529,695	-	-
Highway Traffic and Sign Permits	-	-	23,005,932	22,963,773	-	-
Fees and Licenses	-	-	12,430	-	-	-
Fines and Penalties	-	-	155,395	238,275	-	-
Other Illinois State Agencies	-	-	18,434	19,970	-	-
Vehicle Safety Inspection	-	-	398,021	403,079	-	-
Damage Claims	-	-	9,467,787	7,888,508	-	-
Sale of Used Vehicles and Equipment	-	-	-	20,816	-	-
Rental of Real Property	-	-	950,795	1,135,652	-	-
Sale of Land	-	-	931,723	215,797	-	-
Miscellaneous	-	-	187,461	126,585	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	21,321,566	59,382,127	-	-
Loan Repayments	-	48,556	-	-	-	-
Subscriptions or Publications	-	-	18,280	23,930	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	780,247	364,440	-	-
Reimbursement/Recoveries - Private Sector	-	-	5,248,420	6,306,354	-	-
Repayment from Mass Transit Districts	-	3,480,216	-	-	-	-
Deposits Remitted to the Comptroller	-	3,528,772	1,429,325,578	1,746,638,483	-	-
Prior Year Refunds	193,859	-	5,564,175	1,365,209	-	-
Prior Year Expenditure Adjustments	-	-	-	32,202	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	193,859	3,528,772	1,434,889,753	1,748,035,894	-	-
Deposits in Transit:						
Beginning of Year	-	-	4,129,207	1,578,366	-	-
End of Year	-	-	4,626,654	4,129,207	-	-
Recorded Receipts per Department	\$ 193,859	\$ 3,528,772	\$ 1,435,387,200	\$ 1,750,586,735	\$ -	\$ -

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2018 and 2017

SCHEDULE 5

Receipts	Grade Crossing Protection Fund 0019		Aeronautics Fund 0046		Federal/State/Local Airport Fund 0095	
	2018	2017	2018	2017	2018	2017
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 47,499,897	\$ 69,391,885
Local Governmental Units	-	-	-	-	1,892,452	2,376,095
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	290,795	37,779	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	12,851	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	12,851	290,795	37,779	49,392,349	71,767,980
Prior Year Refunds	15,384	40,616	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	(32,202)
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	15,384	53,467	290,795	37,779	49,392,349	71,735,778
Deposits in Transit:						
Beginning of Year	-	-	2,830	640	109,569	31,450
End of Year	-	-	-	2,830	-	109,569
Recorded Receipts per Department	\$ 15,384	\$ 53,467	\$ 287,965	\$ 39,969	\$ 49,282,780	\$ 71,813,897

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2018 and 2017

SCHEDULE 5

Receipts	General Obligation BR&I Fund 0101		State Rail Freight Loan Repayment Fund 0265		I-Fly Fund 0306	
	2018	2017	2018	2017	2018	2017
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	1,732	20,572	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	1,714,000	1,714,000	996,686	2,778,400	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	<u>1,715,732</u>	<u>1,734,572</u>	<u>996,686</u>	<u>2,778,400</u>	-	-
Prior Year Refunds	-	-	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	<u>1,715,732</u>	<u>1,734,572</u>	<u>996,686</u>	<u>2,778,400</u>	-	-
Deposits in Transit:						
Beginning of Year	-	-	-	-	-	-
End of Year	-	-	-	-	-	-
Recorded Receipts per Department	<u>\$ 1,715,732</u>	<u>\$ 1,734,572</u>	<u>\$ 996,686</u>	<u>\$ 2,778,400</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Years Ended June 30, 2018 and 2017

Receipts	Working Capital Revolving Loan Fund 0307		Air Transportation Revolving Fund 0309		Tax Recovery Fund 0310	
	2018	2017	2018	2017	2018	2017
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	239	1,555	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	1,327,425	1,311,093
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	142,257	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	142,257	239	1,555	1,327,425	1,311,093
Prior Year Refunds	-	23,857	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	-	166,114	239	1,555	1,327,425	1,311,093
Deposits in Transit:						
Beginning of Year	-	-	-	-	81,160	22,126
End of Year	-	-	-	-	-	81,160
Recorded Receipts per Department	\$ -	\$ 166,114	\$ 239	\$ 1,555	\$ 1,246,265	\$ 1,370,127

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2018 and 2017

SCHEDULE 5

Receipts	Motor Fuel Tax - Municipalities Fund 0414		Federal High Speed Rail Trust Fund 0433		Transportation Bond Series "A" Fund 0553	
	2018	2017	2018	2017	2018	2017
	Reported Receipts by Source:					
Federal Aid Reimbursements	\$ -	\$ -	\$ 244,237,310	\$ 453,605,727	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	-	244,237,310	453,605,727	-	-
Prior Year Refunds	-	-	-	-	414,885	9,472
Prior Year Expenditure Adjustments	-	-	148	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	-	-	244,237,458	453,605,727	414,885	9,472
Deposits in Transit:						
Beginning of Year	-	-	-	-	-	-
End of Year	-	-	-	-	-	-
Recorded Receipts per Department	\$ -	\$ -	\$ 244,237,458	\$ 453,605,727	\$ 414,885	\$ 9,472

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2018 and 2017

SCHEDULE 5

Receipts	Transportation Bond Series "B" Fund 0554		Transportation Safety Highway Hire-Back Fund 0589		Downstate Public Transportation Fund 0648	
	2018	2017	2018	2017	2018	2017
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	176,934	128,839	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	-	176,934	128,839	-	-
Prior Year Refunds	-	859	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	-	859	176,934	128,839	-	-
Deposits in Transit:						
Beginning of Year	-	-	125	3,156	-	-
End of Year	-	-	1,835	125	-	-
Recorded Receipts per Department	\$ -	\$ 859	\$ 178,644	\$ 125,808	\$ -	\$ -

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2018 and 2017

SCHEDULE 5

Receipts	Transportation Bond Series "D" Fund 0695		Federal Mass Transit Fund 0853		Cycle Rider Safety Training Fund 0863	
	2018	2017	2018	2017	2018	2017
	Reported Receipts by Source:					
Federal Aid Reimbursements	\$ -	\$ -	\$ 25,915,769	\$ 24,081,186	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	-	25,915,769	24,081,186	-	-
Prior Year Refunds	543,513	71,024	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	543,513	71,024	25,915,769	24,081,186	-	-
Deposits in Transit:						
Beginning of Year	19,790	-	-	-	-	-
End of Year	-	19,790	-	-	-	-
Recorded Receipts per Department	\$ 523,723	\$ 90,814	\$ 25,915,769	\$ 24,081,186	\$ -	\$ -

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

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Years Ended June 30, 2018 and 2017

Receipts	State Construction Account Fund 0902		Rail Freight Loan Repayment Fund 0936	
	2018	2017	2018	2017
Reported Receipts by Source:				
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-
Fees and Licenses	-	-	-	-
Fines and Penalties	-	-	-	-
Other Illinois State Agencies	-	-	-	-
Vehicle Safety Inspection	-	-	-	-
Damage Claims	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-
Rental of Real Property	-	-	-	-
Sale of Land	-	-	-	-
Miscellaneous	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-
Loan Repayments	-	-	-	158,152
Subscriptions or Publications	-	-	-	-
Reimbursement of Costs Incurred on Behalf of the Federal Government	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-
Deposits Remitted to the Comptroller	-	-	-	158,152
Prior Year Refunds	342,497	325,959	-	-
Prior Year Expenditure Adjustments	-	-	-	-
Deposit Correction	-	-	-	-
Deposits Recorded by the Comptroller	342,497	325,959	-	158,152
Deposits in Transit:				
Beginning of Year	-	-	-	-
End of Year	-	-	-	-
Recorded Receipts per Department	<u>\$ 342,497</u>	<u>\$ 325,959</u>	<u>\$ -</u>	<u>\$ 158,152</u>

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2017 and 2016

SCHEDULE 5

Receipts	General Revenue Fund 0001		Road Fund 0011		Motor Fuel Tax Fund 0012	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ 1,558,019,482	\$ 1,537,024,915	\$ -	\$ -
Local Governmental Units	-	-	89,529,695	124,307,928	-	-
Highway Traffic and Sign Permits	-	-	22,963,773	22,722,506	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	238,275	179,514	-	-
Other Illinois State Agencies	-	-	19,970	-	-	-
Vehicle Safety Inspection	-	-	403,079	368,938	-	-
Damage Claims	-	-	7,888,508	6,715,771	-	-
Sale of Used Vehicles and Equipment	-	-	20,816	5,100	-	-
Rental of Real Property	-	-	1,135,652	1,177,523	-	-
Sale of Land	-	-	215,797	1,794,900	-	-
Miscellaneous	-	-	126,585	181,278	-	-
Repayment to State Pursuant to Law	-	-	-	245,653	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	59,382,127	20,214,630	-	-
Loan Repayments	48,556	174,725	-	-	-	-
Subscriptions or Publications	-	-	23,930	171,045	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	364,440	471,965	-	-
Reimbursement/Recoveries - Private Sector	-	-	6,306,354	10,783,758	-	-
Repayment from Mass Transit Districts	3,480,216	-	-	-	-	-
Deposits Remitted to the Comptroller	3,528,772	174,725	1,746,638,483	1,726,365,424	-	-
Prior Year Refunds	-	-	1,365,209	3,723,515	-	162
Prior Year Expenditure Adjustments	-	-	32,202	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	3,528,772	174,725	1,748,035,894	1,730,088,939	-	162
Deposits in Transit:						
Beginning of Year	-	-	1,578,366	9,577,655	-	-
End of Year	-	-	4,129,207	1,578,366	-	-
Recorded Receipts per Department	\$ 3,528,772	\$ 174,725	\$ 1,750,586,735	\$ 1,722,089,650	\$ -	\$ 162

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2017 and 2016

SCHEDULE 5

Receipts	Grade Crossing Protection Fund 0019		Aeronautics Fund 0046		Federal/State/Local Airport Fund 0095	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 69,391,885	\$ 68,356,320
Local Governmental Units	-	-	-	-	2,376,095	3,375,172
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	37,779	215,691	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	12,851	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	12,851	-	37,779	215,691	71,767,980	71,731,492
Prior Year Refunds	40,616	9,820	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	(32,202)	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	53,467	9,820	37,779	215,691	71,735,778	71,731,492
Deposits in Transit:						
Beginning of Year	-	8,104	640	-	31,450	82,247
End of Year	-	-	2,830	640	109,569	31,450
Recorded Receipts per Department	\$ 53,467	\$ 1,716	\$ 39,969	\$ 216,331	\$ 71,813,897	\$ 71,680,695

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

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Years Ended June 30, 2017 and 2016

Receipts	General Obligation BR&I Fund 0101		State Rail Freight Loan Repayment Fund 0265		I-Fly Fund 0306	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	20,572	87,048	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	1,714,000	1,714,001	2,778,400	1,144,041	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	<u>1,734,572</u>	<u>1,801,049</u>	<u>2,778,400</u>	<u>1,144,041</u>	-	-
Prior Year Refunds	-	-	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	<u>1,734,572</u>	<u>1,801,049</u>	<u>2,778,400</u>	<u>1,144,041</u>	-	-
Deposits in Transit:						
Beginning of Year	-	-	-	23,750	-	-
End of Year	-	-	-	-	-	-
Recorded Receipts per Department	<u>\$ 1,734,572</u>	<u>\$ 1,801,049</u>	<u>\$ 2,778,400</u>	<u>\$ 1,120,291</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2017 and 2016

SCHEDULE 5

Receipts	Working Capital Revolving Loan Fund 0307		Air Transportation Revolving Fund 0309		Tax Recovery Fund 0310	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	1,555	86,238	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	1,311,093	1,238,008
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	142,257	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	142,257	-	1,555	86,238	1,311,093	1,238,008
Prior Year Refunds	23,857	-	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	166,114	-	1,555	86,238	1,311,093	1,238,008
Deposits in Transit:						
Beginning of Year	-	-	-	-	22,126	20,451
End of Year	-	-	-	-	81,160	22,126
Recorded Receipts per Department	\$ 166,114	\$ -	\$ 1,555	\$ 86,238	\$ 1,370,127	\$ 1,239,683

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2017 and 2016

SCHEDULE 5

Receipts	Motor Fuel Tax - Municipalities Fund 0414		Federal High Speed Rail Trust Fund 0433		Transportation Bond Series "A" Fund 0553	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ 453,605,727	\$ 211,882,698	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred						
on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	-	453,605,727	211,882,698	-	-
Prior Year Refunds	-	-	-	-	9,472	94,134
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	-	-	453,605,727	211,882,698	9,472	94,134
Deposits in Transit:						
Beginning of Year	-	-	-	-	-	-
End of Year	-	-	-	-	-	-
Recorded Receipts per Department	\$ -	\$ -	\$ 453,605,727	\$ 211,882,698	\$ 9,472	\$ 94,134

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

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Years Ended June 30, 2017 and 2016

Receipts	Transportation Bond Series "B" Fund 0554		Transportation Safety Highway Hire-Back Fund 0589		Downstate Public Transportation Fund 0648	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	128,839	196,222	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	-	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	-	128,839	196,222	-	-
Prior Year Refunds	859	-	-	-	-	-
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	859	-	128,839	196,222	-	-
Deposits in Transit:						
Beginning of Year	-	-	3,156	375	-	-
End of Year	-	-	125	3,156	-	-
Recorded Receipts per Department	\$ 859	\$ -	\$ 125,808	\$ 199,003	\$ -	\$ -

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2017 and 2016

SCHEDULE 5

Receipts	Transportation Bond Series "D" Fund 0695		Federal Mass Transit Fund 0853		State Construction Account Fund 0902	
	2017	2016	2017	2016	2017	2016
Reported Receipts by Source:						
Federal Aid Reimbursements	\$ -	\$ -	\$ 24,081,186	\$ 27,695,941	\$ -	\$ -
Local Governmental Units	-	-	-	-	-	-
Highway Traffic and Sign Permits	-	-	-	-	-	-
Fees and Licenses	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-
Other Illinois State Agencies	-	-	-	-	-	-
Vehicle Safety Inspection	-	-	-	-	-	-
Damage Claims	-	-	-	-	-	-
Sale of Used Vehicles and Equipment	-	-	-	-	-	-
Rental of Real Property	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Repayment to State Pursuant to Law	-	-	-	-	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-
Subscriptions or Publications	-	-	-	-	-	-
Reimbursement of Costs Incurred on Behalf of the Federal Government	-	-	-	-	-	-
Reimbursement/Recoveries - Private Sector	-	-	-	79,200	-	-
Repayment from Mass Transit Districts	-	-	-	-	-	-
Deposits Remitted to the Comptroller	-	-	24,081,186	27,775,141	-	-
Prior Year Refunds	71,024	21,068	-	-	325,959	218,754
Prior Year Expenditure Adjustments	-	-	-	-	-	-
Deposit Correction	-	-	-	-	-	-
Deposits Recorded by the Comptroller	<u>71,024</u>	<u>21,068</u>	<u>24,081,186</u>	<u>27,775,141</u>	<u>325,959</u>	<u>218,754</u>
Deposits in Transit:						
Beginning of Year	-	-	-	-	-	-
End of Year	19,790	-	-	-	-	-
Recorded Receipts per Department	<u>\$ 90,814</u>	<u>\$ 21,068</u>	<u>\$ 24,081,186</u>	<u>\$ 27,775,141</u>	<u>\$ 325,959</u>	<u>\$ 218,754</u>

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

STATE OF ILLINOIS
 DEPARTMENT OF TRANSPORTATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Years Ended June 30, 2017 and 2016

Receipts	Rail Freight Loan Repayment Fund 0936	
	2017	2016
Reported Receipts by Source:		
Federal Aid Reimbursements	\$ -	\$ -
Local Governmental Units	-	-
Highway Traffic and Sign Permits	-	-
Fees and Licenses	-	-
Fines and Penalties	-	-
Other Illinois State Agencies	-	-
Vehicle Safety Inspection	-	-
Damage Claims	-	-
Sale of Used Vehicles and Equipment	-	-
Rental of Real Property	-	-
Sale of Land	-	-
Miscellaneous	-	-
Repayment to State Pursuant to Law	-	-
Joint Highway Improvements - Illinois Tollway and Others	-	-
Loan Repayments	158,152	250,240
Subscriptions or Publications	-	-
Reimbursement of Costs Incurred on Behalf of the Federal Government	-	-
Reimbursement/Recoveries - Private Sector	-	-
Repayment from Mass Transit Districts	-	-
Deposits Remitted to the Comptroller	<u>158,152</u>	<u>250,240</u>
Prior Year Refunds	-	-
Prior Year Expenditure Adjustments	-	-
Deposit Correction	-	-
Deposits Recorded by the Comptroller	<u>158,152</u>	<u>250,240</u>
Deposits in Transit:		
Beginning of Year	-	-
End of Year	-	-
Recorded Receipts per Department	<u>\$ 158,152</u>	<u>\$ 250,240</u>

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Agency Functions

The Illinois 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 4,950 full-time employees worked for the Department during fiscal year 2018.

The departmental structure is oriented to functions that the Department performs as an agency: developing programs; implementing projects; and supporting those efforts administratively and through public affairs. This organizational structure allows the Department to serve the public and meet its core mission.

The Department is organized into four primary areas: Program Development, Project Implementation, Public Affairs, and Administrative Support.

Program Development

Program Development is responsible for developing plans, programs, and policies to integrate all modes into one seamless transportation system serving to build Illinois' economy. The work of the offices that reside in Program Development serve to guide and aid other offices in design, construction, maintenance, and operation of the State transportation system in a safe, timely, efficient, and economical manner.

Program Development consists of two offices: Planning and Programming, and Program Development.

Office of Planning and Programming

The Office of Planning and Programming (OPP) develops plans and programs aimed at improving the State's transportation system. Core functions include oversight and coordination of the State's planning efforts, development of the annual multi-year and multimodal programs, monitoring of the physical condition of the transportation system, evaluation of costs and benefits of new infrastructure investments, and provision of data, mapping, and research to support these and other projects across the Department. The Office of Planning and Programming consists of five bureaus: Data Collection, Innovative Project Delivery, Planning, Programming, and Research.

Office of Program Development

The Office of Program Development (OPD) utilizes established engineering practices to develop and implement policies, procedures, standards and guidelines to accomplish highway system improvement objectives. The OPD monitors district programs to ensure statewide uniformity in the interpretation and application of policy and to confirm program coordination with federal, State, and local agencies. The Office of Program Development consists of five bureaus: Bridges and Structures, Design and Environment, Land Acquisition, Local Roads and Streets, and Safety Programs and Engineering.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Project Implementation

Project Implementation is responsible for delivering projects across all modes of transportation: highways, transit, freight and passenger rail, and aeronautics. Project Implementation consists of two offices: Highway Project Implementation, and Intermodal Project Implementation.

Office of Highway Project Implementation

The Office of Highway Project Implementation (OHPI) ensures that highway improvement projects are constructed and operated in a cost-effective and timely manner in order to ensure funds to local agencies are properly disbursed. The OHPI monitors district programs to ensure statewide uniformity of policy interpretation and compliance and to certify program coordination with federal, State, and local agencies. The Office of Highway Project Implementation consists of three bureaus: Construction, Materials, and Operations. These bureaus provide programs and activities to support efficient program implementation across the districts. Also, OHPI houses the five highway regional offices consisting of a total of nine district offices.

Office of Intermodal Project Implementation

The Office of Intermodal Project Implementation (OIP) coordinates activities for transit, rail, and aeronautics. Its mission is to provide safe, efficient, affordable, reliable, and coordinated transportation of people and goods through rail, mass transit, and related modes of transportation. OIP promotes mass transportation systems and services in Illinois by developing and recommending policies and programs; cultivating, implementing, and administering operating, capital, and technical program projects; and participating in local and statewide planning and programming activities. OIP conducts technical studies and engineering reviews of projects. The Office of Intermodal Project Implementation consists of three groups:

1. Aeronautics: Bureaus of Administrative Services, Airport Engineering, Aviation Safety and Education, and Air Operations;
2. Transit: Bureaus of Transit Capital and Transit Operations; and
3. Rail: Bureaus of Freight Rail Management and Passenger Rail Corridor Management.

Public Affairs

The Offices of Communications and Legislative Affairs focus on proactive efforts related to public affairs. Outreach to key stakeholder groups is crucial to gather the information required to make well-informed decisions related to the allocation of public funding for transportation activities. Management of communications with stakeholder groups, including the media, is important for healthy operations. State and federal legislation are critically important and impact the Department's day-to-day efforts. State legislators and state and federal agencies are also key stakeholders for engagement. Public Affairs consist of two offices: Communications, and Legislative Affairs.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Office of Communications

The Office of Communications (OoC) manages both communications and outreach efforts between the Department and its stakeholders (including the public, elected officials, industry partners, fellow government agencies, and civic/nonprofit partners). OoC's primary objectives are to assist in the coverage of Department activities, to increase the Department's sensitivity to its public, to interpret public opinion so that Department programs and regulations will be realistic and acceptable, and to mobilize support for the Department and its programs. The Office of Communications consists of two bureaus: Communication Services and Program, Project and Safety Outreach.

Office of Legislative Affairs

The Office of Legislative Affairs (OLA) leads coordination with subject-matter from across the Department on legislative issues at both State and federal levels. As such, OLA maintains relationships both with elected officials and their staff, as well as sister agencies. The Office of Legislative Affairs consists of two bureaus: Federal Affairs, and State Legislation.

Administrative Support

Administrative support offices ensure that the Department's operations run smoothly across all facets of the Department. This includes development of business and workforce diversity strategies, legal oversight, financial and administrative support, and internal auditing functions. Administrative Support consists of these offices: Business and Workforce Diversity, Chief Counsel, Finance and Administration, and Office of Internal Audit.

Office of Business and Workforce Diversity

The Office of Business and Workforce Diversity (OBWD) supervises the implementation of directives, policies, and strategies for departmental business diversity efforts designed to support efficient operations that ultimately are aimed toward achieving departmental goals and objectives. It directs the periodic reviews of departmental efforts for compliance with tenets of quality and underlying laws, regulations and policies governing these projects and programs resulting in policy changes. OBWD promotes a climate of compliance with prevailing civil rights laws and minimizes departmental exposure to forfeiture of federal funds, litigation, or administrative intervention. The Office of Business and Workforce Diversity is comprised of two bureaus: Civil Rights, and Small Business Enterprises.

Office of Chief Counsel

The Office of Chief Counsel (OCC) is responsible for providing departmental legal counsel on both policy issues and proposed actions affecting any of its operating offices. OCC is responsible for the prosecution of all departmental litigation in cooperation with the Attorney General. It administers tort liability claims, property damage claims, uncollectible receivables, and lien and bond claims against contractors. In addition, OCC coordinates the purchase and service of all insurance policies and administers the Department's self-insurance program. The Office of Chief Counsel consists of two bureaus: Legal Services, and Claims.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AGENCY FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Office of Finance and Administration

The Office of Finance and Administration (OFA) is responsible for developing and administering the Department's budget, managing departmental personnel systems, providing accounting and auditing functions to ensure sound fiscal management, providing centralized business services functions and Department facilities management, and providing management information capabilities required to meet management and engineering needs. OFA consists of five bureaus: Business Services, Budget and Fiscal Management, Information Processing, Personnel Management, and Investigations and Compliance.

Office of Internal Audit

The Office of Internal Audit directs and implements a comprehensive agency-wide internal audit program; conducts audits and reviews of agency programs, policies and procedures to evaluate their effectiveness; develops the Department's Annual Audit Plan; and monitors implementation of audit recommendations and findings. The Office of Internal Audit also acts as liaison to external auditors and federal agencies conducting audits and reviews of the Department.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Analysis of Significant Variations in Expenditures between Fiscal Years 2018 and 2017

General Revenue Fund (Fund 0001)

There were expenditures in fiscal year 2018 for the Americans with Disabilities Act Paratransit Services Grant. There were none in fiscal year 2017.

Grade Crossing Protection Fund (Fund 0019)

Reorganization of the bureau and staff reassignments led to a backlog of invoices during fiscal year 2017. As the backlog was reduced during fiscal year 2018, this led to an increase in expenditures.

In addition, the Illinois Commerce Commission (ICC) has the statutory responsibility to improve safety at public highway-rail crossing in Illinois. The ICC orders safety improvements at public highway-rail crossings with the cost of such improvements paid by the State, the railroads, and local governments. For local roads, the Grade Crossing Protection Fund bears the majority of the cost of improvements. The expenditures were higher in fiscal year 2018, in part because of the delay in invoice processing, but also due to more projects in fiscal year 2018.

Federal/State/Local Airport Fund (Fund 0095)

Expenditures decreased from fiscal year 2017 to fiscal year 2018 due to a decreased number of projects underway across the State during fiscal year 2018.

State Rail Freight Loan Repayment Fund (Fund 0265)

There were expenditures in fiscal year 2017 for a new loan established partly in August 2016. The final loan was established in FY17. No additional loans were established in FY17, which led to decreased expenditures.

Federal High Speed Rail Trust (Fund 0433)

There were significant capital expenditures during fiscal year 2017 related to the procurement of high-speed locomotives. The majority of these capital expenditures were incurred during fiscal year 2017 resulting in decreased expenditures during fiscal year 2018.

Transportation Bond Series "A" Fund (Fund 0553)

Expenditures increased during fiscal year 2018 due to the close-out of several projects in conjunction with the Department's decision to discontinue and close-out the fund.

Downstate Transit Improvement Fund (0559)

Expenditures decreased from fiscal year 2017 to fiscal year 2018 due to the completion or wind-down of four large projects during fiscal year 2017.

Transportation Safety Highway Hire-Back Fund (Fund 0589)

There were no expenditures during fiscal year 2018 to allow the fund to accumulate fund balance. The Illinois State Police (ISP) Work Zone Hire-Back program is also funded from the Road Fund (Fund 0011).

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Transportation Bond Series "D" Fund (Fund 0695)

During fiscal year 2018, the Department funded projects previously paid from Fund 0695 from the Road Fund (Fund 0011), if eligible. This led to a significant decrease in expenditures in Fund 0695 during fiscal year 2018.

Rail Freight Loan Repayment (Fund 0936)

During fiscal year 2018, the Department paid three vouchers to the sole vendor paid from this fund as opposed to only 1 during fiscal year 2017.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Analysis of Significant Variations in Expenditures between Fiscal Years 2017 and 2016

Grade Crossing Protection Fund (Fund 0019)

Reorganization of the bureau and staff reassignments led to a backlog of invoices during FY17, this led to a decrease in expenditures.

In addition, the Illinois Commerce Commission (ICC) has the statutory responsibility to improve safety at public highway-rail crossings in Illinois. The ICC orders safety improvements at public highway-rail crossings with the cost of such improvements paid by the State, the railroads, and local governments. For local roads, the Grade Crossing Protection Fund bears the majority of the costs of improvements. Fund 0019 had a backlog of invoices due to reorganization in fiscal year 2017, which resulted in a decrease in expenditures during fiscal year 2017 when compared to fiscal year 2016. In addition, there were less rail improvements during fiscal year 2017.

State Rail Freight Loan Repayment Fund (Fund 0265)

There were expenditures in fiscal year 2017 for a loan established partly in fiscal year 2016. The final loan was established in FY17. No additional loans were established in FY17, which led to a decrease in expenditures.

Tax Recovery Fund (Fund 0310)

There was no appropriation/spending authority for the first 12 months in fiscal year 2016. Expenditures increased during fiscal year 2017 with an appropriation.

Federal High Speed Rail Trust Fund (Fund 0433)

There was a significant increase in capital expenditures related to the construction of high-speed locomotives during fiscal year 2017.

Transportation Bond Series "A" Fund (Fund 0553)

Bond funded projects vary from year to year and there were projects approaching completion, which required fewer expenditures during the fiscal year.

Downstate Transit Improvement Fund (Fund 0559)

Expenditures vary annually due to the variety of types of projects paid from Fund 0559. During FY16 there were large purchases of Paratransit Vehicles causing FY16 Expenditures to be higher than FY17 expenditures.

Transportation Safety Highway Hire-Back Fund (Fund 0589)

There were no expenditures during fiscal year 2016 to allow the fund to accumulate fund balance. In fiscal year 2017, the full appropriated amount was expended. The Illinois State Police (ISP) Work Zone Hire-Back program is also funded from the Road Fund (Fund 0011).

Public Transportation Fund (Fund 0627)

Expenditures increased from fiscal year 2016 to fiscal year 2017. Due to backlogs and holding of transfer receipts for cash availability, transfers of sales tax from Fund 0001 to Fund 0627 decreased during fiscal year 2016, which decreased the amount of funds available for expenditure from Fund 0627. During fiscal year 2017, expenditures increased as the department was not waiting on held receipt transfers from Fund 001.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Transportation Bond Series "D" Fund (Fund 0695)

Bond funded projects vary from year to year and there was increased activity within the fund during the fiscal year under the Illinois Jobs Now! Capital Program and 2014 Capital Bill Program.

Rail Freight Loan Repayment (Fund 0936)

There were no expenditures during fiscal year 2016. The Department paid one voucher during fiscal year 2017.

Cycle Rider Safety Fund (Fund 0863)

There were increased expenditures in FY17 over FY16 due to the budget impasse of FY16 and no grants issued during FY16.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Analysis of Significant Variations in Receipts between Fiscal Years 2018 and 2017

General Fund (Fund 0001)

During fiscal year 2017, a receivable balance from a local mass transit district, totaling approximately \$3,480,000, was paid in full. Similar transactions did not occur during fiscal year 2018.

Road Fund (Fund 0011)

Damage Claims

Damage claim receipts fluctuate based on the actual occurrence of damages, invoices issued for damages, and timing of payments made. Although there were no significant damage claims paid during fiscal year 2018, the volume of payments received increased year-over-year.

Sale of Land

During Fiscal year 2018, several land parcels in the Edwardsville area continued the sale process through public auction for a total of \$414,700. There were also parcels in D1 (\$196,417) and D2 (\$96,000) that were sold at auction during fiscal year 2018. Fiscal year 2017 did not have any parcels with the significant values disposed of. Auctions occur as necessary as land is deemed to no longer be necessary for Department use.

Joint Hwy. Improvements – IL Tollway & Others

During fiscal year 2017, approximately \$37 million was received from a railroad company for their portion of 2 large grade separation projects in District 1. The dollar volume of receipts decreased during fiscal year 2018.

Reimbursement of Costs Incurred on Behalf of the Federal Government

Cash receipts increased from fiscal year 2017 to fiscal year 2018 due to increased coordinated efforts with the FHWA in which the Department expended funds on behalf of FHWA which were later reimbursed.

Reimbursement/Recoveries – Private Sector

Cash receipts decreased from fiscal year 2017 to fiscal year 2018 due to a decrease in the number of projects requiring reimbursement from entities outside the Department and also due to timing of those cash receipts.

Prior Year Refunds

The largest portion of refunds are due to overpayments during the life of the contract for adjustments made at the closing of the contracts. There were 4 contractors with large refunds received during FY18 totaling 4 million. Additionally, there was a refund from the City of Chicago of 1.5 million. There were fewer refunds during FY17 due to less adjustments in final projects

Aeronautics (Fund 0046)

Cash receipts increased from fiscal year 2017 to fiscal year 2018 due to increased pilot registration fees received. Pilot registration fees are largely cyclical and increase on even fiscal years.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Federal/State/Local Airport Fund (Fund 0095)

During fiscal year 2018, there was decreased spending on federally funded airport improvement projects. Decreased spending on federally funded airport improvement projects resulted in decreased cash reimbursements.

State Rail Freight Loan Repayment Fund (Fund 0265)

During fiscal year 2017, two loans, totaling approximately \$701,000, were paid-off early, and 1 loan totaling approximately \$750,000 was finalized and paid-off.

Federal High Speed Rail Trust Fund (Fund 0433)

The American Recovery and Reinvestment Act (ARRA) federal grant program ended during fiscal year 2017, causing significant decreases in federal grant reimbursements during fiscal year 2018. Additionally, there were significant capital expenditures during fiscal year 2017 related to the procurement of high-speed locomotives. The majority of these capital expenditures were incurred during fiscal year 2017 resulting in decreased expenditures during fiscal year 2018. Decreased spending on federally funded airport improvement projects resulted in decreased cash reimbursements.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

Analysis of Significant Variations in Receipts between Fiscal Years 2017 and 2016

General Fund (Fund 0001)

During fiscal year 2017, a receivable balance from a local mass transit district, totaling approximately \$3,480,000, was paid in full. Similar transactions did not occur during fiscal year 2016.

Road Fund (Fund 0011)

Local Governmental Units

There were a large number of Chicago area construction projects during fiscal year 2016 that created local participation billings. Five projects included local participation billings in excess of \$3.5 million each, totaling over 25 million. The number of local projects during fiscal year 2017 did not include as many local participation projects for the Chicago area and none in excess of \$3.5 million.

Sale of Land

Cash receipts decreased from fiscal year 2016 to fiscal year 2017. In fiscal year 2016, land sales were significant due to receipts from the public auction of several excess parcels and the directed sale of one excess parcel, all in Edwardsville, IL, totaling approximately \$1.3million.

Joint Hwy. Improvements – IL Tollway & Others

Joint Highway Improvements increased from fiscal year 2016 to fiscal year 2017. During fiscal year 2017, approximately \$37 million was received from a railroad company for their portion of 2 large grade separation projects in District 1.

Reimbursement/Recoveries – Private Sector

Reimbursements and recoveries received from the private sector continued its trend, decreasing from fiscal year 2016 to fiscal year 2017. Receipts in this category, largely related to environmental studies for the Illiana Expressway and a project in Cook County, reached a highpoint during fiscal year 2015 and have declined since.

Prior Year Refunds

Prior year refunds decreased from fiscal year 2016 to fiscal year 2017. There were significant prior year refunds received during fiscal year 2016 related to construction projects closed during the fiscal year that had less construction costs than originally projected, resulting in the return of overpayments; most notably were refunds from the City of Chicago, totaling approximately \$1.5 million, from overpayments related to fiscal years 2013, 2014, and 2015.

Federal/State/Local Airport Fund (Fund 0095)

Local governmental unit receipts decreased from fiscal year 2016 to fiscal year 2017. The Department initiated less projects during fiscal year 2017 resulting in decreased local share requirements.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

State Rail Freight Loan Repayment (Fund 0265)

Loan repayment receipts increased from fiscal year 2016 to fiscal year 2017. During fiscal year 2017, two loans, totaling approximately \$701,000, were paid-off early, and 1 loan totaling approximately \$750,000 was finalized and paid-off.

Federal High Speed Rail Trust (Fund 0433)

Federal aid reimbursement receipts increased from fiscal year 2016 to fiscal year 2017. There were significant capital expenditures during fiscal year 2017 related to the procurement of high-speed locomotives which resulted in federal receipts related to those expenditures.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

FISCAL YEAR 2018

Road Fund (Fund 0011)

Information Processing

Of the total lapse expenditures, approximately \$4.5 million was expended for the fiscal year 2018 4th quarter billing for data charges and phone rentals, billed one month behind, and for statistical services and personal computer rentals only billed annually during lapse. In addition, a non-State vendor charge of approximately \$361,000 was invoiced June 29, 2018 for services incurred prior to June 30, 2018 for the review the Department's system technology structure.

District 8

During the lapse period, approximately \$604,000 and \$997,000 were expended for supplies and automotive repairs and service, respectively, to replenish supplies depleted during the fiscal year. In addition, approximately \$3.7 million was expended during the lapse period for repairs incurred prior to June 30, 2018.

Public Transportation Fund (Fund 0627)

The fiscal year 2018 quarter 4 grant payments applicable to the Regional Transit Authority Service grants were paid during the lapse period.

FISCAL YEAR 2017

Road Fund (Fund 0011)

District 3

At the end of fiscal year 2017, there were large purchases of supplies and completion of repairs suspended due to the budget impasse. The backlog of invoices from the prior fiscal year had to be processed and then current year invoices were prioritized before accounts payable returned to normal processing, which resulted in increased lapse period spending. Of the total lapse period expenditures, the majority was comprised of approximately \$1.4 million for automotive repairs and repair supplies, approximately \$1.5 million for supplies, and approximately \$1.0 million for contractual services.

District 8

At the end of the fiscal year there were large purchases of supplies and completion of repairs suspended due to the budget impasse. The backlog of invoices from the prior fiscal year had to be processed and then the current year invoices were prioritized before accounts payable returned to normal processing. This resulted in increased lapse period spending. Of the total lapse period expenditures, the majority was comprised of \$1.1 million for supplies, \$1.0 million for automotive repairs and repair supplies, and \$4.0 million for contractual services, which included in-house repairs.

Public Transportation Fund (Fund 0627)

The fiscal year 2017 quarter 4 grant payments applicable to the Regional Transit Authority Service grants were paid during the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE (UNAUDITED)
June 30, 2018
(Expressed in thousands)

	Total	Current	Days Late					
			1-30 Days	31-90 Days	91-180 Days	181-365 Days	Over 1 Year	
Road Fund (0011):								
Reimbursement From Federal Aid Programs:								
Due from National Traffic Safety Administration	\$ 7,308	\$ 7,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Federal Transit Administration	367	367	-	-	-	-	-	-
Due from Federal Hwy Administration	151,200	151,200	-	-	-	-	-	-
Total Reimbursement From Federal Aid Programs	<u>\$ 158,875</u>	<u>\$ 158,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reimbursement From Counties and Municipalities Under Participation Agreements								
Counties/Municipalities	\$ 13,945	\$ 8,014	\$ 1,195	\$ 1,314	\$ 1,192	\$ 899	\$ 1,331	
Total Receivables	<u>\$ 181,617</u>	<u>\$ 169,060</u>	<u>\$ 4,027</u>	<u>\$ 1,367</u>	<u>\$ 1,471</u>	<u>\$ 1,525</u>	<u>\$ 4,167</u>	
Federal/State/Local Airport Fund (0095):								
Due From Federal Government	<u>\$ 20,112</u>	<u>\$ 20,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Obligation B. R. & I. Fund (0101):								
Railroad Loans	<u>\$ 3,279</u>	<u>\$ 3,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Rail Freight Loan Repayment Fund (0265):								
Railroad Loans	\$ 3,115	\$ 3,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receivables	13	13	-	-	-	-	-	-
Total Receivables	<u>\$ 3,128</u>	<u>\$ 3,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Working Capital Revolving Fund (0307):								
Loans Receivables	55	-	-	-	-	-	-	55
Total Receivables	<u>\$ 56</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55</u>
Tax Recovery Fund (0310):								
Other receivables	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>
Federal High Speed Rail Trust Fund (0433)								
Due From Federal Government	<u>\$ 6,255</u>	<u>\$ 6,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Downstate Public Transportation (0648)								
Taxes Receivable	<u>\$ 17,025</u>	<u>\$ 17,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Mass Transit Fund (0853):								
Reimbursements from Federal Transit Administration for Federal Aid Programs	<u>\$ 1,023</u>	<u>\$ 1,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Construction Account Fund (0902):								
Other Receivables	<u>\$ 239</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 119</u>	<u>\$ 104</u>	<u>\$ -</u>
Railroad Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receivables	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Footnotes:

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANALYSIS OF ACCOUNTS RECEIVABLE (UNAUDITED)
June 30, 2017
(Expressed in thousands)

	Total	Current	Days Late					
			1-30 Days	31-90 Days	91-180 Days	181-365 Days	Over 1 Year	
Road Fund (0011):								
Reimbursement From Federal Aid Programs:								
Due from National Traffic Safety Administration	\$ 2,468	\$ 2,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Federal Transit Administration	1,273	1,273	-	-	-	-	-	-
Due from Federal Hwy Administration	107,741	107,741	-	-	-	-	-	-
Total Reimbursement From Federal Aid Programs	<u>\$ 111,482</u>	<u>\$ 111,482</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reimbursement From Counties and Municipalities Under Participation Agreements								
Counties/Municipalities	\$ 26,939	\$ 11,027	\$ 9,945	\$ 1,535	\$ -	\$ 739	\$ 3,693	
Total Receivables	<u>\$ 156,278</u>	<u>\$ 124,316</u>	<u>\$ 21,436</u>	<u>\$ 3,241</u>	<u>\$ 110</u>	<u>\$ 905</u>	<u>\$ 6,270</u>	
Federal/State/Local Airport Fund (0095):								
Due From Federal Government	<u>\$ 30,272</u>	<u>\$ 30,272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Obligation BR&I Fund (0101):								
Railroad Loans	<u>\$ 4,848</u>	<u>\$ 4,848</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Rail Freight Loan Repayment Fund (0265):								
Railroad Loans	\$ 4,029	\$ 4,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receivables	7	7	-	-	-	-	-	-
Total Receivables	<u>\$ 4,036</u>	<u>\$ 4,036</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Working Capital Revolving Fund (0307):								
Other Receivables	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 35</u>	
Tax Recovery Fund (0310):								
Other receivables	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 4</u>	
Federal High Speed Rail Trust Fund (0433):								
Due From Federal Government	<u>\$ 163,741</u>	<u>\$ 163,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transportation Bond Series "A" Fund (0553):								
Other Receivables	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Roadside Memorial Fund (0697):								
Other Receivables	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Mass Transit Fund (0853):								
Reimbursements from Federal Transit Administration for Federal Aid Programs	<u>\$ 1,189</u>	<u>\$ 1,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
State Construction Account Fund (0902):								
Other Receivables	<u>\$ 127</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ -</u>
Railroad Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Receivables	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Footnotes:

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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
BUDGET IMPASSE DISCLOSURES (UNAUDITED)
For the Two Years Ended June 30, 2018

Article 74 of Public Act 99-0524 authorized the Department to pay fiscal year 2016 costs using the Department's fiscal year 2017 appropriations for nonpayroll expenditures. The following chart shows the Department's fiscal year 2017 appropriations used to pay fiscal year 2016 costs:

Outstanding Fiscal Year 2016 Invoices			
Fund No.	Fund Name	Number	Dollar Value
0011	Road	455	\$ 6,361,873
0012	Motor Fuel Tax	6	524

All fiscal year 2016 invoices were paid by December 31, 2016.

Public Act 100-0021 (effective July 6, 2017) amended P.A. 99-0524 Article 147 authorizing appropriations to be used for costs incurred through June 30, 2017. As such, there was no material impact from the budget impasse to the Department for payment of fiscal year 2017 or 2018 invoices.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (UNAUDITED)**
For the Two Years Ended June 30, 2018

Transactions Involving the Illinois Finance Authority

The Illinois Department of Transportation (Department) and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during fiscal year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

Vendor Payment Program (VPP)

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State's vendors arising from the State's cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as "qualified purchasers" of accounts receivable from "participating vendors" who had submitted invoices which had not been paid by the State.

A participating vendor's accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is: (1) not for medical assistance payments; (2) where 90 days have passed since the proper bill date; which is (3) entitled to interest under the State Prompt Payment Act (30 ILCS 540) (Act); and, (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the Office of the Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements. During fiscal year 2017 and fiscal year 2018, none of the Department's vendors participated in the Vendor Payment Program (VPP).

Vendor Support Initiative Program (VSI)

During fiscal year 2016, the State created the voluntary VSI as an alternative to the VPP for cases where the Department lacked an enacted appropriation or other legal expenditure authority to present invoices to the State Comptroller for payment. The VSI operated similarly to the VPP, although the Department was required to determine a participating vendor's invoice (1) would have met the requirements of the VPP, and (2) provided the proper bill date of invoice prior to the qualified purchaser and participating vendor entering into an agreement where the participating vendor received payment for 90% of the receivable balance. The participating vendor, in turn, assigned its rights to the interest due under the Act to the qualified purchaser. After the Office of the Comptroller ultimately paid/pays the invoice after the Department receives/received appropriations or other legal expenditure authority to pay the invoice, the participating vendor receives/received the remaining 10% due (less any offsets).

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (UNAUDITED)**
For the Two Years Ended June 30, 2018

During fiscal year 2017, the Department had 6 vendors participating in the VSI program and 3 of which were qualified purchasers, resulting in VSI for 45 invoices, totaling \$3,144,938. A summary of the amount of transactions by qualified purchaser follows:

Transactions by Qualified Purchaser

<u>Qualified Purchaser Total</u>	<u>Total</u>
Vendor A	\$ 2,617,888
Vendor B	311,321
Vendor C	215,729
Total	<u>\$ 3,144,938</u>

There was no vendor participation in VSI during fiscal year 2018.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
INTEREST COSTS ON FISCAL YEAR 2018 and 2017 INVOICES (UNAUDITED)
For the Two Years Ended June 30, 2018

The Department calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issued a warrant to the vendor, regardless of when and if an enacted appropriation existed during fiscal year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Adm. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Department. The following chart shows the Department's prompt payment interest incurred related to fiscal year 2018 and 2017 invoices, calculated on the accrual basis of accounting through June 30, 2018 and 2017, respectively, by fund:

Year Ended June 30, 2018

Fund No.	Fund Name	Invoices	Vendors	Interest
0011	Road Fund	179	130	\$ 26,685
0019	Grade Crossing Protection Fund	23	8	59,604
0554	Transportation Bond Series "B" Fund	1	1	282
0695	Transportation Bond Series "D" Fund	23	13	1,014
0902	State Construction Account Fund	54	31	4,876
	Total	280	183	\$ 92,461

Year Ended June 30, 2017

Fund No.	Fund Name	Invoices	Vendors	Interest
0011	Road Fund	629	394	\$ 1,188,113
0012	Motor Fuel Tax	1	1	8
0019	Grade Crossing Protection Fund	48	11	139,148
0095	Federal/State/Local Airport Fund	12	7	7,998
0433	Federal High Speed Rail Trust Fund	1	1	106,696
0554	Transportation Bond Series "B" Fund	8	6	93,399
0695	Transportation Bond Series "D" Fund	5	3	1,021
0902	State Construction Account Fund	46	22	16,141
	Total	750	445	\$ 1,552,524

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
AVERAGE NUMBER OF FULL TIME EMPLOYEES (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017 and 2016

	<u>2018</u>	<u>2017</u>	<u>2016</u>
State Funded Positions:			
Cycle Rider Safety	2	1	1
Traffic Safety	-	-	84
Secretary's Office	17	20	22
Communications	13	9	4
Internal Audit	14	14	12
Finance and Administration	223	210	223
Office of Business and Workforce Diversity	30	33	39
Legislative Affairs	5	6	5
Chief Counsel	27	30	32
Intermodal Project Implementation Executive Office	68	79	94
Program Development	148	191	164
Office of Planning and Programming	93	91	60
Office of Highway Project Implementation	258	195	184
Local Roads and Streets	99	84	84
District 1	1,078	1,082	1,101
District 2	354	342	352
District 3	330	326	340
District 4	360	343	344
District 5	283	285	281
District 6	388	375	371
District 7	314	310	299
District 8	517	503	508
District 9	286	287	284
Subtotal, State Funded Positions	<u>4,907</u>	<u>4,816</u>	<u>4,888</u>
Federally Funded Positions:			
Highway Safety	4	6	9
Motor Carrier Safety	28	23	24
Fixing America's Surface Transportation (FAST) Act	11	12	13
Subtotal, Federally Funded Positions	<u>43</u>	<u>41</u>	<u>46</u>
Grand Total	<u><u>4,950</u></u>	<u><u>4,857</u></u>	<u><u>4,934</u></u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION (UNAUDITED)
For the Fiscal Years Ended June 30, 2018 and 2017

	2018	2017
Operational Expenditures:		
Personal Services	\$ 421,449,961	\$ 410,266,374
Percent of Operational Expenditures	42.9%	41.8%
Other Payroll Costs (FICA, Retirement)	243,329,982	212,154,084
Percent of Operational Expenditures	24.8%	21.6%
All Other Operational Items	318,332,819	358,479,280
Percent of Operational Expenditures	32.3%	36.6%
Operational Expenditures	\$ 983,112,762	\$ 980,899,738
Percent of Total Expenditures	20.0%	17.7%
Grants Expenditures	1,970,861,713	2,271,740,981
Percent of Total Expenditures	40.2%	41.0%
Construction Expenditures	1,937,642,780	2,275,401,775
Percent of Total Expenditures	39.5%	41.1%
Capital Improvements Expenditures	14,073,720	10,387,003
Percent of Total Expenditures	0.3%	0.2%
Total Expenditures	\$ 4,905,690,975	\$ 5,538,429,497

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2018

Description	Amount
Procurement of a contract with Roland Machinery Company for a tandem pavement roller to be used by Day Labor. The Day Labor tandem roller was over 25 years old, out of service, and parts were not available for repair due to age of machine. Road projects were underway and the roller was necessary for completion. This was for the purchase of a tandem roller to continue and complete road projects necessary for public health and safety.	\$ 138,821
Procurement of a contract with Yoder Oil Inc. for District 4 bulk diesel fuel. The CMS master contract for bulk fuel had expired for these locations. CMS was working on a new Invitation for Bid and IDOT was not allowed to competitively bid a large contract for bulk fuel. Emergency purchase was executed to provide fuel for trucks and heavy equipment needed throughout winter operations.	200,000
Procurement of a contract with Grainco FS to District 3 bulk diesel fuel. The CMS master contract for bulk fuel had expired for these locations. CMS was working on a new Invitation for Bid and IDOT was not allowed to competitively bid a large contract for bulk fuel. Emergency purchase was executed to provide fuel for trucks and heavy equipment needed throughout winter operations.	200,000
Procurement of a contract with Miramar International Group Inc. for maintenance services at the Prairieview Rest Area. The Department was in the process of securing a Sheltered Workshop to perform these services at the Prairieview Rest Area. This was a emergency purchase to temporarily continue services until the new agreement was complete.	112,439
Procurement of a contract with Macon Resources Inc. for maintenance services at the Farmland Rest Area. The Department was in the process of securing a Sheltered Workshop to perform these services at the Farmland Rest Area. This was a emergency purchase to temporarily continue services until the new agreement was complete.	108,032
Procurement of a contract with DBT Transportation Services LLC for road weather information support. The original support and service contract was awarded to Vaisala, Inc. The contract was transferred to DBT Transportation Services. The vendor had to register with the Secretary of State in order to execute a new contract with the state. This was a sole source vendor as they were the only vendor certified to complete this service.	88,250
Procurement of a contract with Rayner Coverings Systems Inc. for salt tarps. IDOT must purchase a minimum of 80% of salt on our master contracts. The mild winter left the Department with more salt to store than space would allow. This emergency purchase was to accept delivery of the remaining 80% of the salt and provide an environmentally safe and secure location to store the extra salt.	191,931
Procurement of a contract with Senson Spreader LLC for under tailgate salt spreaders. Purchase of 98 UTG Spreaders installed on IDOT dump trucks currently in production. CMS has not executed a contract for UTG Spreaders and IDOT needed spreaders in order to keep production moving on the 98 dump trucks.	234,710
Procurement of a contract with Bob Ridings Inc. for Dodge Grand Caravans. The CMS master contract with Wright Automotive was cancelled when the vendor went out of business. The Department had placed multiple orders against the contract the original vendor could not fulfill. This emergency purchase was to officially purchase the vehicles that were already ordered through a different dealership. Vehicles are used for IDOT operations that provide safety to public.	344,905

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2018

Description	Amount
Procurement of a contract with Morrow Brothers Ford Inc. for Ford F150 trucks and SUVs. The CMS master contract with Wright Automotive was cancelled when the vendor went out of business. The Department had placed multiple orders against the contract the original vendor could not fulfill. This emergency purchase was to officially purchase the vehicles that were already ordered through a different dealership. Vehicles are used for IDOT operations that provide safety to public.	\$ 572,612
Procurement of a contract with Kennametal Inc. for snowplow cutting edges. The Department had roughly 350 new snow plow trucks delivered at the end of FY17. It was discovered the snow plows were a foot longer than the plows in the current fleet. The snow plow cutting edge contract was done as a one-time purchase. Edges were needed immediately during snow season to prevent hazardous road conditions.	173,113
Procurement of a contract with Fischer Excavating to repair damage to our infrastructure. Shoulder stone and supporting soil was washed away in numerous locations in Jo Daviess, Stephenson and Carroll counties, located along IL 78, Canyon Park Road, US 20, IL 73, IL 26, and IL 84. We had begun the work ourselves, but have realized that to do this work ourselves would be cost prohibitive and would take much of the summer and we would not get any other work accomplished in the meantime.	227,283
Procurement of a contract with Civil Constructors to repair a bridge over the Apple River (SN 043-0048) which has significant undermining and erosion due to extreme flooding. The pavement adjacent to the approach pavement also washed out due to heavy rainfall. Repairs needed include removal of the approach slab and sleeper slab, new approach pavement and sleeper slab plus necessary granular fill, pipe drain and inlet, new pavement shoulders and guardrail.	413,909
Procurement of a contract with Toppert Jetting Service to repair damage to infrastructure in District 2 caused by heavy rainfall. When the rivers rise, it backs up into the culverts and deposits mud and debris. Also, many of these river culverts are located near bluffs so when it rains heavily, tons of silt off of these bluffs runs down into our culverts. As a result, we have several culverts that have silted in and it is beyond the abilities of our workforce to perform the needed work to clean them. The culverts are located in Ogle and Rock Island Counties.	166,845
Procurement of a contract with Electrico Inc. to remove three High Mast Light Towers (HMLT) in District 8. There are three towers that have been identified as an imminent safety concern. The Bridge Office has reviewed the draft reports based on the poor conditions of the towers. The Bridge Office recommends that 3 of the towers be removed ASAP. Two towers currently appear to have splits (cracks) at the slip joints and the third is in the same area, put up at the same time and is of the same material and is currently displaying section loss. These HMLT's are at the I55/I-64/I-70 interchange in the metro-east area.	24,700
Procurement of a contract with Sunset Logistics LLC to move salt from larger storage facilities to the smaller yards. The district has depleted salt in the following team sections: Naperville, Eisenhower, Kennedy, Woodstock, and Gurnee. We have excess salt in our larger salt domes: Rodenburg, Saint Charles, Grayslake, and Biesterfield. In order to respond to the current weather emergency, salt has to be moved from the larger salt storage locations to the smaller yards.	24,701
Procurement of a contract with Illinois Valley Paving to repair potholes occurring in asphalt pavement surfaces on southbound and northbound I-55 between the Lake Springfield Bridge and the Montgomery County line. The existing asphalt pavement surface is rapidly deteriorating and becoming unbonded from the asphalt binder course directly below. The potholes are creating a traffic hazard and have caused several vehicles to have tire blow-outs.	940,057
Procurement of a contract with Civil Constructors to repair damage to our infrastructure on IL 78 and Moline Road in Whiteside County. As a result of flooding, shoulder stone and supporting soil was washed away in numerous locations along these routes. To do the work ourselves would be cost prohibitive and would take time needed to repair potholes that also pose a significant threat to the motoring public.	77,769

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2018

Description	Amount
Procurement of a contract with William Charles Construction Co. to repair the pavement joints on I-39/US 20 between Alpine Road and Harrison Road EB and WB, in Winnebago County. The joints are deteriorating at a rate that is beyond the scope of repairing with temporary cold patch material. A more permanent temporary fix is required and the required work is beyond the capabilities of our maintenance crews. Milling and resurfacing of all of the pavement joints at this location is required.	\$ 664,186
Procurement of a contract with Iroquois Paving Corp. to repair potholes and pavement deterioration on I-57 between mile post 280 and 285 in the Northbound and Southbound directions in Iroquois County. The freeze thaw cycle has taken a toll on the pavement surface, maintenance forces have continued to place cold mix and spray patching material to maintain serviceability. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	1,447,645
Procurement of a contract with Illinois Valley Paving to repair potholes and pavement deterioration on SB I-55 between Kickapoo Creek Bridge to BL-55/Lincoln Parkway Bridge at the SE edge of Lincoln in Logan County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	793,221
Procurement of a contract with Diamond Construction Company to repair potholes and pavement deterioration on US 24 between I-172 and 48th Street NE of Quincy in Adams County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	507,707
Procurement of a contract with Open Road Paving Co. to repair potholes and pavement deterioration on I-74 from west of Ogden to west of Fithian in Champaign and Vermillion Counties. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	263,927
Procurement of a contract with Civil Constructors to repair potholes and pavement deterioration on IL 78 through the south side of Morrison in Whiteside County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	154,685
Procurement of a contract with Sjostrom & Sons, Inc. to repair potholes and pavement deterioration on IL 251. It will include 4 bridges over Rockton Road and the UP RR in Winnebago County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	569,159
Procurement of a contract with Rowe Construction to repair potholes and pavement deterioration on US 51B/Center Street and US 150/Clinton Street in McLean County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	1,091,832
Procurement of a contract with Kinney Contractors to repair potholes and pavement deterioration on FAI Route 255 from Illinois Route 157 to Illinois Route 15, in St. Clair County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	1,064,922

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2018

Description	Amount
Procurement of a contract with Southern Illinois Asphalt Co. to repair potholes and pavement deterioration on I-57 in Franklin County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	\$ 1,982,399
Procurement of a contract with Southern Illinois Asphalt Co. to repair potholes and pavement deterioration on I-64 in Jefferson County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	463,887
Procurement of a contract with Illinois Valley Paving to repair potholes and pavement deterioration on US 51, IL 121 in Macon County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	2,554,532
Procurement of a contract with Keeley & Sons to repair potholes and pavement deterioration on FAI Route 55/64 in St. Clair County. As a result of a winter with extreme freeze/thaw cycles and excessive moisture we have experienced an excessive amount of potholes and pavement deterioration. These conditions are creating a traffic hazard causing vehicles to have tire blow-outs or swerve into adjacent lanes potentially causing accidents.	1,025,560
Procurement of a contract with Wissehr Electric, Inc. to inspect and repair or replace highway lighting poles along FAI Route 255 and FAI 270 at IL 157 and FAI 55/70 at IL 203. A recent inspection of highway lighting poles along FAI Route 255 indicated serious concerns due to loose bolts and or/base fractures. The CoreTen lighting poles at FAI 270 at IL 157 and FAI 55/70 at IL 203 have shown fracture issues and thinning of the steel that can lead to sudden failure, which will potentially cause harm to the motoring public and/or additional damage to State facilities. A hearing was held for extension.	997,435
Procurement of a contract with Howell Paving for installation of riprap and other fill materials to stabilize piers and overall structure in Coles County. Recently Coles County, particularly the Charleston Area, received several inches of rain in just a few hours. The flash flooding caused significant scouring and erosion around the piers of a bridge IDOT maintains south of Charleston over Cassel Creek.	81,623
Procurement of a contract with Keeley & Sons for emergency repairs to beams on 2 structures SN 014-0010 and 0009. After a report of rough-road, the bridge was inspected and found to be deflecting 4 inches due to a failure on four of the beams. Out of an abundance of caution, the adjacent structures were also inspected. One was revealed to have similar deterioration and needing repair.	304,558
Procurement of a contract with County Contractors to repair box culvert wing and slope failure on US 67 southeast of Rushville in Schuyler County. As a result of a box culvert wing wall failure and recent rains, we have experienced roadway slope failures. These conditions are creating a possible traffic hazard if the slope continues to erode closer to the pavement.	81,584
Total	<u>\$ 18,288,939</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
EMERGENCY PURCHASES (UNAUDITED)
For the Fiscal Year Ended June 30, 2017

Description	Amount
Procurement of a contract with Energy Absorption Systems, Inc. for emergency crash sand barrels. The CMS master contract for sand barrels expired. The District had exhausted the supply and hadn't restocked due to the FY16 budget delay. Sand barrels had been hit and destroyed in several locations and needed replaced for public health and safety.	\$ 240,266
Procurement of a contract with Energy Absorption Systems, Inc. for emergency crash sand barrels. The CMS master contract for sand barrels expired. The District had exhausted the supply and hadn't restocked due to the FY16 budget delay. Sand barrels had been hit and destroyed in several locations and needed replaced for public health and safety.	240,231
Procurement of a contract with K-Five to repair the pavement on the Stevenson Expressway (I-55) near Cicero Avenue. An accident involving 3 cars and 2 trucks occurred on the northbound lanes and as a result of the accident, the vehicles involved burned, with one of the trucks carrying flammable paint products, there was a large fire. The fire caused extensive damage to a large section of pavement, causing the surface of the roadway to become burned and distressed, also obliterating the traffic markings.	269,002
Procurement of a contract with R & W Builders, Inc. to repair roof damage to 2 salt domes at the Wood River Maintenance Yard and 1 salt dome at the Mitchell Satellite Maintenance Yard during the storm event on Feb. 28, 2017. The proposed work will consist of repair/replacement of damaged roof structural members and replacement of damage/lost shingles.	118,000
Procurement of a contract with G.M. Sipes for repair to the concrete pavement on I-57 in Champaign County. The condition of the bare concrete pavement under overhead structures near mile markers 247 and 249 has deteriorated to a point that they are a hazard to the traveling public. The temporary patching material available to the District Operations staff does not last more than a few days on any of these routes and the Department continues to spend resources and material trying to repair the same locations.	372,820
Procurement of a contract with JC Dillon, Inc. to repair a large sinkhole on the east edge of US 150. The sink hole was caused by the large rain event over the past week. The culvert runs parallel to US 150. Over time the culvert bottom has deteriorated, causing the earth to wash away with every rain event, making the roadway unstable.	150,616
Procurement of a contract with The Killian Corporation to repair a slope failure on the north side of Old US Route 50 between Frogstown Road and Stollestown Road in Clinton County. The slope failure is approximately 0.8 miles in length. The slope failure is a result of flooding that occurred during the period of April 29th through May 10th compounded by waves resulting from high sustained winds during the period of May 4th, 5th, and 6th.	381,662
Total	<u>\$ 1,772,597</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2018

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 011-49442-7900-0013 011-49442-7900-1013 695-49442-7700-0117	CONSTRUCTION & CONSTRUCTION ENGINEERING FOR 130TH ST AT TORRENCE AVE & 130TH ST AT NS TRACKS CHICAGO 99-B9369-02-PV C-88-025-04	\$ 135,521,917	\$ 860,205	\$ 18,769,430
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	115,158	-
AL99286	011-49442-7700-0026 553-49444-7700-0017 695-49442-7700-0117	REIMBURSEMENT FOR PRELIM ENG SYSTEM OF ACCESS ROADS PARALLEL TO I-190 BESSIE COLEMAN DR TO TRI-STATE TOLLWAY CHICAGO 98-B8256-00-SA D-88-022-03 P-88-020-98	17,770,000	7,352,555	2,639,317
AL042135	011-49442-7700-0026	PRELIMINARY ENGINEERING LASALLE DR STOCKTON DR TO LAKE SHORE DR CHICAGO 00-B0259-00-PV D-88-001-04	<u>800,000</u>	<u>-</u>	<u>24,290</u>
Total			<u>\$ 157,671,917</u>	<u>\$ 8,327,918</u>	<u>\$ 21,433,037</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2017

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
AL03257	011-49442-7900-1012	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	\$ -	\$ 298,404
AL05044	011-49442-7700-0027 011-49442-7900-0012 011-49442-7900-1012 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	135,521,917	4,149,711	19,629,635
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	7,671	115,158
AL99286	011-49442-7700-0026 553-49444-7700-0011 695-49442-7700-0110	PRELIMINARY ENGINEERING FOR THE SYSTEM OF ACCESS ROADS	17,770,000	-	9,991,872
AL042135	011-49442-7700-0026	PRELIMINARY ENGINEERING FOR LASALLE DRIVE FROM STOCKTON DR. TO LAKE SHORE DR. (PHASE II) CHICAGO 00-B0259-00-PV D-88-001-04	800,000	-	24,290
UT105012	902-49442-7700-0012	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	902-49442-7700-0012	FAU 1487, SEC 66R, DUPAGE COUNTY, C-91-025-02, RELOCATING SANITARY SEWERS AND REPLACING MAN-HOLES	207,753	-	4,501

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2017

Project Identification Number	Appropriation Account Code	Brief Description of Project per Appropriation	Project Award Amount	Amount	
				Current Year Expended	Reappropriated
PTB108037	902-49405-7700-0025	PTB 108-037, START-UP AGR. PHSE I. IL-53, P-99, DUPAGE. COMBINED DESIGN REPORT AND ECAD IMPROVEMENT OF IL-53 FROM IL-64 TO S OF IL-56 PAGE CO.	\$ 2,921,052	\$ -	\$ 526
PTB118022	011-49405-7700-0026	PTB 118-022, PRIME AGR. PHASE II, R-91-069-00 FAP-870 DUPAGE PROFESSIONAL SERVICES - FIELD AND OFFICE ASSISTANCE FOR LAND SURVEYING	446,648	-	13,150
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 TI IL 83 TO INCLUDE SUPPLEMENTAL SURVEY AND PRELIMINARY PLAN PREPARATION	944,463	-	39,072
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
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
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
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

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SCHEDULE OF ILLINOIS FIRST PROJECTS (UNAUDITED)
For the Fiscal Year Ended June 30, 2017

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
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
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	-	-
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 COUNTY, CONSTRUCTION INSPECTION FOR IMPROVEMENT OF IL-22 FROM E OF IL-83 TO W OF US-45/IL-21	2,002,868	-	30,013
PTB140004	011-49442-7900-0012	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	<u>760,807</u>	<u>-</u>	<u>25</u>
Total			<u>\$ 224,879,578</u>	<u>\$ 4,157,382</u>	<u>\$ 30,987,819</u>

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
MEMORANDUMS OF UNDERSTANDING (UNAUDITED)
For the Two Years Ended June 30, 2018

The Illinois Department of Transportation (Department) enters into many memorandums of understanding (MOUs) on an ongoing basis. A 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. The details of some of the significant agreements during the engagement period are provided below.

Will County, City of Joliet, and CenterPoint Properties Trust

The Department entered into a MOU with Will County, the City of Joliet, and CenterPoint Properties Trust to proceed with the Houbolt Road Project. This MOU enables the parties to facilitate the efficient flow of traffic and to further the safety of the motoring public by completing construction, reconstruction, widening, resurfacing, and bridge construction to Houbolt Road, I-80/Houbolt Road Interchange, and the US-6/Houbolt Road Intersection.

Illinois State Police, Cook County Sheriff, and Cook County Emergency Telephone System Board

The Department entered into multiple MOUs with the Illinois State Police, the Cook County Sheriff, and Cook County Emergency Telephone System Board regarding a communication center. This MOU will allow the parties to share video and incident information. The sharing of information is integral to the negotiation and execution of an Intergovernmental Agreement (IGA) (contemplated under paragraph 7 of the MOU) between the Department and the Cook County Emergency Telephone System Board (Board) under which the Department will provide federal funds available to it under a Congestion Mitigation and Air Quality Improvement (CMAQ) grant to allow the Board to build out its Computer Aided Dispatch System and to allow the Department to fulfill its need for electronic incident management and the actual transmission of data between all parties covered under the MOU.

City of Wilmington

The Department entered into a MOU with the City of Wilmington as part of the High Speed Rail program to advance construction of the Kankakee River Bridge in Wilmington. Wilmington expressed concern over construction equipment using Wilmington roadways to reach the construction site. The MOU outlined the Haul Routes that Wilmington would permit for use to access the construction site and potential reimbursement by the Department for repairs after completion of construction. This MOU allowed work to progress in Wilmington. Funds described in the MOU are to be officially codified in a forthcoming IGA.

Iowa Interstate Railroad

The Department entered into multiple MOUs with the Iowa Interstate Railroad to collaborate the construction and installation of improvements necessary to permit the operation of intercity passenger rail between Wyanet, IL and Moline.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
MEMORANDUMS OF UNDERSTANDING (UNAUDITED)
For the Two Years Ended June 30, 2018

Illinois State Police

The Department entered in to a MOU with Illinois State Police regarding the shared use of video camera equipment. The MOU grants the Illinois State Police the right to record video from the Department's cameras used to monitor highway traffic.

Illinois State Toll Highway Authority

The Department entered into an MOU with the Illinois State Toll Highway Authority for coordination on the vision for the Northeastern Illinois Expressway system study. The Expressway Vision will identify strategies to: promote long-term regional economic growth, improve truck freight movement, make the system financially sustainable, provide mass transit improvements, prepare for vehicle automation and leverage communication technologies, improve safety, address congestion, reduce negative impacts on neighborhoods, and leverage expressway right-of-way for roader needs (such as storm water management or utilities).

Metra

The Department entered into a MOU with Metra regarding the settlement of liquidated damages. The Department funded the purchase of 160 replacement Highliner cars for Metra's Electric District and all cars have been delivered. During production, Sumitomo incurred liquidated damages totaling approximately \$8.7 million due to production delays and defect resolution. The Department and Metra determined it would be in both party's best interest for Sumitomo to satisfy its obligation by supplying Metra with services and equipment equaling the approximate \$8.7 million owed to Metra. Sumitomo will provide to Metra two gallery-type trailer cars, plus necessary engineering for the cars, equal to the approximately \$8.7 million owed to Metra. This MOU includes required provisions as they relate to the parties involved and their obligations to the Sumitomo contract and the additional two cars to be received by Metra.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Department of Transportation
(Appropriated Spending in Thousands)

	2018		2017	
	Expenditures	Headcount	Expenditures	Headcount
Reporting Programs:				
Aeronautics	\$ 61,665	34	\$ 80,557	32
Highway Construction	2,963,884	2,574	3,359,761	2,553
Public Transportation	978,765	24	1,014,103	23
Rail	313,561	10	474,450	10
Roadway Maintenance/Repair	548,664	2,223	561,751	2,241
Traffic Safety	39,153	83	47,809	83
Totals	<u>\$ 4,905,692</u>	<u>4,948</u>	<u>\$ 5,538,431</u>	<u>4,942</u>

The accompanying performance report for the Illinois Department of Transportation (Department, or IDOT) outlines and encompasses the performance of the entire agency as defined among six program categories: Aeronautics, Highway Construction, Public Transportation, Rail, Roadway Maintenance, and Transportation Safety.

The six programs all support the ongoing mission of IDOT: To provide safe, cost-effective transportation for Illinois in ways enhancing the quality of life, promoting economic prosperity, and demonstrating respect for our environment. Goals and objectives outlined in the report are designed to meet IDOT's statutory mandates and performance expectations under state and federal law, including requirements for all four modal divisions - Aeronautics, Highways, Public and Intermodal Transportation, and Transportation Safety. The department is responsible for nearly 16,000 highway miles, including 2,100 miles of Interstate highways and 7,847 state bridges. IDOT's annual highway improvement program for fiscal year 2018 totaled approximately \$2.964 billion and helped create or support thousands of private-sector jobs in construction and related categories across the state.

Fiscal year 2018 outcomes show IDOT's highway construction and maintenance activities are not adequate to ensure that state roads and bridges remain rated in acceptable condition. The department's goal is to keep at least 93% of state bridges in acceptable condition or better; and at least 90% of state roadway pavements in acceptable condition or better. System conditions after fiscal year 2018 were 77% of roadway miles and 89% of state bridges designated acceptable condition. IDOT in 2018 improved 577 miles of pavement on the state system and 92 state system bridges. Pavement condition is measured using the state's Condition Rating Survey and a computerized estimate of deteriorating. This rating system includes factors such as pavement roughness, rutting, and faulting; and incorporates predominant pavement distresses. The average rating for all state highways in fiscal year 2018 places the State's overall road system in the "good" descriptive category.

IDOT's support-service goals in areas such as aeronautics, rail, and public transportation target the efficient delivery of state and federal transportation grants and other funds to eligible local and regional service providers across Illinois. Outcome indicators for these areas show generally strong levels of service regarding the availability, reliability, and public use of airports, passenger rail, and public transit services. IDOT also promotes highway safety through programs providing extra enforcement and educational activities to encourage safe driving and the use of safety belts and child safety seats, and to discourage driving under the influence of alcohol and drugs. Challenges for the future primarily center on ensuring the consistency and growth of resources to meet increasing statewide transportation needs. This includes Illinois' challenge to provide enough state resources to match all available federal revenues and continue the statewide effort to rebuild and preserve the state transportation system, including roads, bridges, transit, rail, and aviation facilities.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Aeronautics

Mission Statement: The Division of Aeronautics will encourage and provide the necessary assistance to maintain a safe, efficient and effective aviation system for Illinois that enhances economic growth, offers mobility for people and goods, and ensures environmental quality.

- Program Goals:**
- Objectives:**
1. To maintain and improve the quality and capacity of airport landing facilities.
 - a. To perform operational safety inspections for Illinois public-use airports each year.
 - b. To ensure that as many programmed airport improvement projects as possible are under contract by the end of the fiscal year.
 - c. To ensure that a minimum conditioning rating score of 75% (satisfactory rating) is maintained on all runways, taxiways and aprons by the end of the fiscal year.
 2. To provide safe and effective air transportation services in support of state programs and operations.
 - a. To meet and satisfy all rules for air service under Parts 91 and 135 of Federal Aviation Administration (FAA) standards with no violations reported by FAA. (Parts 91 and 135 pertain to rules governing the maintenance of aircraft and the training of pilots.)

Source of Funds: General Revenue Fund, Road Fund, Aeronautics Fund, Federal/State/Local Airport Fund., Air Transportation Revolving Fund, Transportation Bond Series B Fund

Statutory Authority: 620 ILCS 5/1 seq;
25/1 seq

	<u>Fiscal Year</u> <u>2016</u>	<u>Fiscal Year</u> <u>2017</u>	<u>Fiscal Year</u> <u>2018</u>
<u>Input Indicators</u>			
* Total Expenditures - All Sources (In Thousands)	\$ 101,211	\$ 80,557	\$ 61,665
* Total Expenditures - State Appropriated Funds (In Thousands)	101,211	80,557	61,665
* Average Monthly Full-Time Equivalents	58	32	34
<u>Output Indicators</u>			
* Airport Safety Inspections	262	121	187
* Percent of Annual Airport Program Under Contract	45%	50%	50%
* Total Airport Improvement Projects Under Contract	34	122	132
<u>Outcome Indicators</u>			
* Commercial Air Passengers Enplaned at Chicago Airports	47,136,518	49,505,102	^
* Commercial Air Passengers Enplaned Outside Chicago	1,228,352	1,267,739	^
* Percent of Public Airport Runway Pavements Rated Satisfactory or Better	70%	66%	63%
* Percent of Taxiways Rated Satisfactory or Better	75%	61%	^
* Percent of Airport Aprons Rated Satisfactory or Better	80%	75%	^
* Air Operations (Takeoffs/Landings) at Chicago Airports	1,028,950	1,118,390	1,147,069
* Air Operations (Takeoffs/Landings) at Public Airports With Traffic Control Towers Other than Chicago O'Hare and Midway	697,439	722,706	720,057
* Percent Compliance Following IDOT Airport Safety Inspections	73%	80%	^
<u>Efficiency/Cost-Effectiveness Indicators</u>			
* State Capital Investment per Commercial Air Passenger (In Dollars)	\$ 2.09	\$ 1.59	^

^2019 surveys with fiscal year 2018 data currently unavailable.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Highway Construction

Mission Statement: The mission of the Division of Highways is to plan, design, construct and maintain a safe highway system with a diverse and professional work force, within available resources, and to the highest nationwide standards for all of the citizens of Illinois.

- Program Goals:**
- Objectives:**
1. To preserve and modernize the Illinois highway system to make it safe and efficient for motorists.
 - a. To utilize available resources to ensure that at least 82% of Illinois state highways and 93% of state bridges are in acceptable condition or better.
 - b. To use cost-efficient, effective and creative procedures and technologies to design and construct high-quality roads and bridges that will last longer and serve users satisfactorily.
 - c. To provide professional, courteous and service-oriented performance by coordinating with state, regional and local stakeholders, communicating better with highway users, and annually seeking feedback to measure motorist satisfaction and further improve service.
 - d. To coordinate with trade associations to develop better standards and policies for safe, cost-effective roads and bridges.
 - e. To place under contract at least 85% of the annual construction program by the end of the program year.
 2. To improve highway infrastructure to help communities and regions provide for economic prosperity and jobs.
 - a. To coordinate with elected officials, the public, local governments and agencies in programming and developing improvements by: 1) Helping to research, understand and outline area priorities; 2) Helping to evaluate public opinion on target priorities; 3) Helping to seek and develop funding for local and regional priorities.

Sources of Funds: Road Fund, Motor Fuel Tax - State Fund, Grade Crossing Protection Fund, Transportation Bond Series A Fund, Transportation Bond Series D Fund, State Construction Account Fund, Build Illinois Bond Fund

State Authority: 605 ILCS 5/1-101;30 ILCS 500

	<i>Fiscal Year</i> 2016	<i>Fiscal Year</i> 2017	<i>Fiscal Year</i> 2018
<u>Input Indicators</u>			
* Total Expenditures - All Sources (In Thousands)	\$ 3,908,836	\$ 3,359,761	\$ 2,963,884
* Total Expenditures - State Appropriated Funds (In Thousands)	3,908,836	3,359,761	2,963,884
* Average Monthly Full-Time Equivalents	2,471	2,553	2,574
<u>Output Indicators</u>			
* Highway Safety Improvements Accomplished	174	106	78
* Miles of Pavement Maintained/Improved	674	513	577
* Number of Bridges Maintained/Improved	66	88	92
* Percent of Annual Program Under Contract	83%	74%	77%
<u>Outcome Indicators</u>			
* Percent of State Roads in Acceptable Condition	79%	83%	78%
* Percent of Roads in Need of Repair	21%	17%	22%
* Percent of Bridges in Acceptable Condition	92%	92%	89%
* Percent of Bridges in Need of Repair	8%	8%	11%

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Public Transportation

Mission Statement: To provide support for eligible local and regional agencies operating public transportation services for customers in Northeast Illinois and urban downstate Illinois communities.

- Program Goals:**
1. To improve transit customer service, safety and convenience.
 - a. To provide grant funds and support for local agencies to replace or rehabilitate rolling stock within the program year.
 - b. To provide grant funds and support for track and structure improvements within the program year.
 - c. To provide grant funds and support for station improvements within the program year.
 2. To improve transit services in rural areas.
 - a. To provide support for rural transit agencies needing technical repair assistance within the program year.

Sources of Funds: General Revenue Fund, Transportation Bond Series B Fund, Public Transportation Fund, Downstate Public Transportation Fund, Metro-East Public Transportation Fund, Federal Mass Transit Trust Fund, Build Illinois Fund

Statutory Authority: 30 ILCS 740; 20 ILCS 2705/49.1

	<i>Fiscal Year</i> 2016	<i>Fiscal Year</i> 2017	<i>Fiscal Year</i> 2018
<u>Input Indicators</u>			
* Total Expenditures - All Sources (In Thousands)	\$ 927,043	\$ 1,014,103	\$ 978,765
* Total Expenditures - State Appropriated Funds (In Thousands)	927,043	1,014,103	978,765
* Average Monthly Full-Time Equivalents	26	23	24
<u>Output Indicators</u>			
* Capital/Operating Expenditures (Northeast Illinois) (In Thousands)	732,912	125,238	561,700
* Capital/Operating Expenditures (Downstate Illinois) (In Thousands)	188,010	9,634	213,700
* Percent of Annual Program Complete	100%	100%	100%
<u>Outcome Indicators</u>			
* Bus Ridership (Northeast Illinois, Millions)	305	288	280
* Rail Ridership (Northeast Illinois, Millions)	324	314	304
* Bus Ridership (Downstate Illinois, Millions)	39	39	37
* Rail-Car Miles (Northeast Illinois, Millions)	115	116	117
* Bus Miles (Northeast Illinois, Millions)	124	123	122
* Bus Miles (Downstate Illinois, Millions)	46	46	53
<u>Efficiency/Cost-Effectiveness Indicators</u>			
* Overall Capital/Operating Investment Per Bus and Rail Rider in Northeastern Illinois (In Dollars)	\$ 1.17	\$ 0.21	\$ 0.96
* Overall Operating Assistance Per Rider in Downstate Illinois (In Dollars)	4.86	0.25	5.71

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Rail

Mission Statement: To plan and implement rail freight and rail passenger programs for Illinois.

- Program Goals:**
- Objectives:**
1. To improve the speed, reliability and convenience of Illinois rail passenger service.
 - a. To place under contract track planning and construction improvements for the high-speed rail passenger service line between Chicago and St. Louis by the end of the programmed fiscal year.
 - b. To place under contract track planning and construction improvements for the extension of conventional rail passenger service between Chicago and Quad Cities, and between Chicago and Rockford, by the end of the programmed fiscal year.
 2. To reduce rail freight congestion, especially in the Chicago area, through funding for projects to add track and yard capacity, to reduce congestion, to better coordinate train control, and to improve communications.
 - a. To have all programmed rail freight projects under contract by the end of the programmed fiscal year.
 - b. To implement and accomplish all CREATE program rail capital improvements programmed for letting during the fiscal year.

Source of Funds: General Revenue Fund, State Rail Freight Loan Repayment Fund, Federal High Speed Rail Trust Fund, Transportation Bond Series B Fund, Rail Freight Loan Repayment Fund

Statutory Authority: 20 ILCS 2705/49.25d
49.25g-1

	<i>Fiscal Year</i> 2016	<i>Fiscal Year</i> 2017	<i>Fiscal Year</i> 2018
<u>Input Indicators</u>			
* Total Expenditures - All Sources (In Thousands)	\$ 363,438	\$ 474,450	\$ 313,561
* Total Expenditures - State Appropriated Funds (In Thousands)	363,438	474,450	313,561
* Average Monthly Full-Time Equivalents	10	10	10
<u>Output Indicators</u>			
* High-Speed Rail Track Improvements (Chicago-St. Louis Route Planning and Construction; Work Beginning in Fiscal Year 2011) (In Thousands)	316,500	419,375	145,809
* Conventional Passenger Rail Service Expansions (Extends Amtrak Service to Quad Cities/Iowa City and Rockford/Dubuque; Work Beginning in Fiscal Year 2011) (In Thousands)	3,823	6,718	7,580
* CREATE Rail-Freight Congestion Reduction Projects Accomplished (As a Percent of CREATE Projects Planned for the Fiscal Year)	^^	100%	100%
* Percent of Annual Program Under Contract	100%	100%	100%
* State Operations Investments in Amtrak Downstate Service (In Thousands)	36,820	47,523	47,044
<u>Outcome Indicators</u>			
* On-Time Performance of Passenger Rail Service (Amtrak)	64%	73%	71%
* Amtrak Ridership on State-Supported Routes	1,813,873	1,875,180	1,847,904
<u>Efficiency/Cost-Effectiveness Indicators</u>			
* State Capital Investment Per Amtrak Rider (In Dollars)	\$ 20.30	\$ 25.34	\$ 25.46

^Does not include \$71.4 million in rail equipment acquisition.

^^ CREATE Projects not applicable in FY2016.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Road Maintenance/Repair

Mission Statement: The mission of the Division of Highways is to plan, design, construct and maintain a safe highway system with a diverse and professional work force, within available resources, and to the highest nationwide standards for all of the citizens of Illinois.

- Program Goals:**
- Objectives:**
1. To preserve and improve the Illinois highway system to make it safe and better for motorists.
 - a. To maximize the percentage of state highway lane miles rated "fair" to "excellent".
 - b. To maximize the percentage of state bridges rated "fair" to "excellent".
 - c. To perform snow and ice control on state roads from beginning to end during a winter weather event, and to continue working to clear pavements as quickly as possible following weather events.
 - d. To perform 24-hour roadway maintenance and to monitor road conditions, clear debris and other driving hazards, and provide for temporary repairs on pavements as needed, beginning immediately after reports of problems are received and continuing until pavements are safe for traffic.
 - e. To perform traffic management including sign maintenance and traffic patrol in a cost-effective manner within annual maintenance budget.
 - f. To perform roadside management services, including mowing, litter pickup, and rest area services in a cost-effective manner within annual maintenance budget.
 - g. To monitor motorist satisfaction with maintenance activities and strive to improve motorist satisfaction.

 2. To coordinate with state and local agencies to provide local support and emergency response during times of disaster or emergencies.
 - a. To provide support and aid in emergency maintenance and cleanup activities as appropriate and necessary during and after disasters and emergencies.

Sources of Funds: Road Fund

State Authority: 605 ILCS 5/1-101;225
ILCS 440/

	<i>Fiscal Year</i> 2016	<i>Fiscal Year</i> 2017	<i>Fiscal Year</i> 2018
<u>Input Indicators</u>			
* Total Expenditures - All Sources (In Thousands)	\$ 238,307	\$ 561,751	\$ 548,664
* Total Expenditures - State Appropriated Funds (In Thousands)	238,307	561,751	548,664
* Average Monthly Full-Time Equivalents	2,219	2,241	2,223
<u>Output Indicators</u>			
* Acres Mowed	210,936	192,765	137,895
* Tons of Asphalt Applied for Pavement Repair	14,214	16,526	25,666
* Tons of Road Salt Applied (Snow/Ice Control)	316,877	303,602	550,270
* Number of Lane Miles of Pavement Maintained	43,086	43,166	43,186
<u>Outcome Indicators</u>			
* Percent of Roads Rated in Acceptable Condition	79%	79%	77%
* Percent of Bridges Rated in Acceptable Condition	92%	91%	89%
<u>Efficiency/Cost-Effectiveness Indicators</u>			
* Roadway Maintenance Cost Per Lane Mile (In Dollars)	\$ 6,058	\$ 4,349	\$ 4,764
* Snow Removal Cost Per Lane Mile (In Dollars)	1,215	1,151	1,779
* Mowing Cost Per Lane Mile (In Dollars)	412	361	230

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Traffic Safety

Mission Statement: To formulate, coordinate and deliver information, services and programs which will mobilize public and private resources to establish effective public policy and integrated programs to improve highway safety in Illinois.

- Program Goals:** 1. To improve highway safety for motorists and passengers.
- Objectives:**
- a. To carry out as many motor-carrier and hazmat compliance reviews/Notice of Apparent Violation (NAV) reviews as possible each year and issue appropriate citations as needed to ensure that commercial trucking firms comply with motor-carrier safety and hazardous materials (hazmat) safety regulations.
 - b. Maintain occupant restraint usage rate at a minimum of 94% statewide by providing resources to our traffic safety partners.
 - c. Increase overall awareness of occupant protection related traffic safety issues in Illinois.
 - d. Provide resources to IDOT's traffic safety partners sufficient to reduce alcohol-related crash fatalities by at least 5 percent for fiscal year 2015 in Illinois.

Source of Funds: General Revenue Fund, Road Fund, Cycle Rider Safety Training Fund

Statutory Authority: 625 ILCS 5/1-100; 430 ILCS 30/

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
<u>Input Indicators</u>			
* Total Expenditures - All Sources (In Thousands)	\$ 24,197	\$ 47,809	\$ 39,153
* Total Expenditures - State Appropriated Funds (In Thousands)	24,197	47,809	39,153
* Average Monthly Full-Time Equivalents	98	83	83
<u>Output Indicators</u>			
* Commitments From Law Enforcement Agencies Within Specified Counties During Mobilizations (STEP, LAP, and Mini Mobilization Grantees)	157	170	177
* Total Commitments from Law Enforcement Agencies During Holiday Mobilizations (Grantees Plus Incentive Agencies)	157	170	177
* Number of School Bus Inspections at Testing Stations	52,330	49,370	48,200
* Number of Nonscheduled School Bus Inspections	3,500	5,101	7,305
* Number of Motorcycle Riders Trained	15,594	12,497	14,730
* Number of Motor Carrier Compliance Reviews ^{^^} and Inspections	1,517	90,748	87,177
<u>Outcome Indicators</u>			
* Statewide Safety Belt Usage Rate in Illinois	93%	94%	^
* Overall Illinois Traffic Fatalities	987	1,090	1,048
* Alcohol-Related Fatalities in Illinois	263	349	340
* Percent of Illinoisans who Have Seen/Hear About Safety Belts During Safety Belt Mobilizations	88%	94%	^
* Percent of Illinoisans who Have Seen/Hear About Safety Belt Slogan During Safety Belt Mobilizations	88%	90%	^
* Percent of Illinoisans who Have Seen/Hear About Impaired Driving During Alcohol Mobilizations	45%	58%	^
* Percent of Illinoisans who Have Seen/Hear Anti-Impaired Driving Slogan During Alcohol Mobilizations	45%	50%	^
<u>Efficiency/Cost-Effectiveness Indicators</u>			
* Percent Change in Traffic Fatalities Compared to Previous Five-Year Average in Illinois	6%	10%	3%
* Percent Change in Alcohol-Related Fatal Crashes Compared to Previous Five-Year Average in Illinois	-14%	-9%	5%

[^]2019 customer surveys with fiscal year 2018 data currently unavailable.

^{^^}During federal fiscal year 2016, the Illinois Division intentionally changed their case management structure. With the new designation of "High Risk Carriers", it was the decision of the Illinois Administrator for all High Risk assignments to go to Federal Motor Carrier Safety Administration (FMCSA) personnel and no longer be forwarded to Department staff.

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SUMMARY OF MAJOR PROJECTS (UNAUDITED)
For the Two Years Ended June 30, 2018

JANE BYRNE INTERCHANGE – CHICAGO, ILLINOIS

Progress continued on the \$600 million reconstruction of the Jane Byrne Interchange in the heart of downtown Chicago. Initially constructed in the 1950's and 1960's as a turbine interchange, it is often called "the Circle Interchange" due to the concentric rings formed by its many ramps. Today the interchange handles more than 400,000 vehicles a day, far more than the original design capacity. With tight curves and single-lane ramps contributing to congestion throughout the downtown area, the interchange – tucked into just four city blocks – has been declared one of the slowest and most congested interchanges in the nation. The project includes 10 reconstructed street overpasses; a new two-lane northbound-to-westbound flyover ramp; reconstructed ramps to and from Congress Parkway; reconstruction of the Congress Parkway bridge between the Jane Byrne Interchange and the Old Post Office four blocks to the east; and new collector/distributor lanes to help reduce weaving and improve safety on the Kennedy Expressway (I-90/94) between the interchange and Randolph Street. The Department continues to lead the reconstruction effort while minimizing impacts to traffic and the neighborhood through the project's expected completion in 2022.

INTERSTATE 74 MISSISSIPPI RIVER BRIDGE – MOLINE, ILLINOIS

The Department, the Iowa Department of Transportation, and the Federal Highway Administration continue work on a new bridge to carry Interstate 74 over the Mississippi River in the Quad Cities. The original Interstate 74 Bridge, officially named the Iowa – Illinois Memorial Bridge, crosses the river on two two-lane bridges; the westbound bridge, which opened in 1935, and the eastbound bridge, which opened in 1960. Bridge traffic is over capacity, leading to frequent delays and bottlenecks. Construction of the new bridge began during 2017 and features four lanes in each direction and shoulders, which are lacking on the current bridges. In 2018, crews built additional piers and roads. Nearly 300 river shafts were drilled. Steel was set across the piers in Bettendorf, Iowa, as the westbound roadway and exit ramp took shape. The most eye-catching feature of the new Interstate 74 Bridge is expected to be lifted into place in early 2019; two 240-foot basket-handle arches. The new bridge is anticipated to open in 2020.

McCLUGAGE BRIDGE – PEORIA, ILLINOIS

The McClugage Bridge was originally designed in 1939 as a steel cantilever bridge to replace the Upper Free Bridge across a narrow stretch of Upper Peoria Lake. The two-lane bridge was completed in 1948 following World War II. It allowed traffic to travel east and west across the Illinois River. The McClugage Bridge has been repaired several times since 1964, with a major rehabilitation in 1999. In 1982, an additional three-lane bridge with a similar look and style to the original McClugage Bridge was added immediately north of the existing structure. This northern bridge currently carries westbound traffic, while the original southern structure now carries eastbound traffic. Although the eastbound US Route 150 Bridge has been rehabilitated, the basic structure is more than seven decades old and is approaching the end of its serviceable life. It is not up-to-date with current design standards or safety criteria. Weather, vehicle use, age, and salt used in snow removal have also caused it to deteriorate. The average daily traffic use exceeding 20,000 eastbound vehicles predicts that the current two-lane bridge will be insufficient to accommodate future traffic needs. Furthermore, the needs of cyclists and pedestrians must be considered since this bridge is a major crossing point over the Illinois River. The additional lane and accommodation considerations could mean the current 30-foot wide bridge could significantly widen. The combination of all these factors indicate the need for another rehabilitation, or complete reconstruction, of the eastbound bridge structure. The Department has contracted with the joint venture team of T.Y. Lin International and Hanson Professional Services Inc. to complete the

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
SUMMARY OF MAJOR PROJECTS (UNAUDITED)
For the Two Years Ended June 30, 2018

McClugage Bridge project. Their tasks include preliminary engineering and design, along with carrying out the Environmental Assessment, and engaging stakeholders and the public throughout the process. Vector Communications is also part of the project team for stakeholder and public engagement.

INTERSTATE 270 MISSISSIPPI RIVER BRIDGE – MADISON COUNTY, ILLINOIS

The existing Chain of Rocks Bridge was constructed in 1966. The structure is composed of 43 spans with a total length of over 5,400 feet. The structure carries four lanes of traffic, two in each direction. Over the life of the structure, numerous repairs have been made, from expansion joint replacements, pin and link replacements, repairs to the structural steel, and repairs to the substructure. In addition to repairs, this structure has seen a significant increase in traffic from the projected average daily rate of 19,800 vehicles per day established in 1975, to over 51,000 vehicles per day at present, with approximately 17 percent of these vehicles being trucks. Because the structure is nearing the end of its design life, additional repairs have become necessary and roadway geometrics have become substandard. This has led to the determination by the Department that this structure be replaced. The Department has completed a Preliminary Engineering and Environmental Study, the first of three phases of the project, for the replacement of the bridge that carries Interstate 270 over the Mississippi River connecting Madison County, Illinois and St. Louis, Missouri. This study identified a preferred alternative for the replacement of the existing bridge and identified a preferred modification of the interchange at Interstate 270 and Riverview Drive in St. Louis, Missouri. Approval of the Federally Approved Categorical Exclusion supported by the Project Report was issued on July 11, 2018. This allowed the Department to move on to the next phase of designing the bridge and purchasing the necessary right-of-way and/or easements for the project

SOUTH SUBURBAN AIRPORT – WILL COUNTY, ILLINOIS

South Suburban Airport (SSA) is being planned as a new supplemental air carrier airport in Will County. The Department has considered SSA to be a key component of a comprehensive strategy to address long-term aviation capacity challenges of the greater Chicagoland region by serving Chicago's growing Southland, providing a convenient and accessible venue for commercial passenger service, cargo operations, as well as corporate and general aviation activities. The Department has acquired and continues to manage over 4,500 acres of land in support of the project, including Bult Field, an active corporate/general aviation airport located in the footprint of the overall future commercial airfield development. The Department is evaluating the feasibility of entering into a Public-Private Partnership as a method of developing, financing, and/or operating SSA. This innovative approach could deliver SSA in a more cost-effective and time-efficient manner as compared to a traditionally financed and managed project.