



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 9, No. 7

Period Ending June 30, 2026



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

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Period Ending June 30, 2026

The following are the Debt Transparency Act submissions filed by state agencies for the period ending June 30, 2026. To find a specific agency, bring up the table of contents (in Edge: Alt and T buttons on your keyboard; in Chrome: hover over the page then left-click mouse on the bookmark image  in the upper-right of your screen, or left-click on the menu  in the upper-left of your screen), then select the agency.

Sixty-eight state agencies and universities responded for the reporting period ending June 30, 2026, in time for their data to be included in the publication of the report. Due to the timeliness required of this monthly report, agencies not filing timely are not included.

Six agencies reported zero liabilities:

- Commission on Equity and Inclusion
- Executive Inspector General, Office of the
- Illinois Civil Service Commission
- Illinois Math and Science Academy
- Insurance, Department of
- Secretary of State, Office of

Thirteen agencies have waivers granted by the IOC under 30 ILCS 105/9.08(a).



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Governor's Office
Agency Number: 310
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
310	General Funds*	\$25,000	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
310	001										
310	Federal Funds*		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
310	0947										
310	All Other Funds*	\$6,000	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
310	0926										
310	Totals	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Office of the Lieutenant Governor
Agency Number: 330
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
330	General Funds*	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
330	0001										
330	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330	0000										
330	All Other Funds*	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
330											
330	Totals	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Attorney General
Agency Number: 340
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
340	General Funds*	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	0001										
340	Federal Funds*	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	0988										
340	All Other Funds*	\$557,000	\$11,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
340	Totals	\$613,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

N/A

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Comptroller

Agency Number: 360

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
360	General Funds*	\$163,000	\$0	\$0	\$163,000	\$0	\$0	\$0	\$0	\$0	\$0
360	XXXX										
360	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	XXXX										
360	All Other Funds*	\$223,000	\$0	\$0	\$223,000	\$0	\$0	\$0	\$0	\$0	\$0
360	XXXX										
360	Totals	\$386,000	\$0	\$0	\$386,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: STATE TREASURER'S OFFICE
Agency Number: 370
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
370	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	001	\$0			\$0						
370	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	XXXX										
370	All Other Funds*	\$754,000	\$0	\$0	\$136,000	\$0	\$0	\$0	\$0	\$0	\$0
370	054	\$547,000			\$119,000						
370	103	\$80,000			\$0						
370	195	\$42,000			\$0						
370	373	\$26,000			\$0						
370	435	\$0			\$0						
370	482	\$0			\$0						
370	634	\$16,000			\$16,000						
370	668	\$43,000			\$1,000						
370	Totals	\$754,000	\$0	\$0	\$136,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Agriculture
Agency Number: 406
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
406	General Funds*	\$69,000		\$0	\$69,000	\$0	\$0	\$0	\$0	\$0	\$0
406											
406	Federal Funds*	\$78,000		\$0	\$78,000	\$0	\$0	\$0	\$0	\$0	\$0
406											
406	All Other Funds*	\$1,177,000		\$0	\$1,177,000	\$0	\$0	\$0	\$0	\$0	\$0
406					\$0						
406	0045	\$665,000			\$665,000						
406	0075				\$0						
406	0163	\$68,000			\$68,000						
406	0245				\$0						
406	0289				\$0						
406	0290				\$0						
406	0291				\$0						
406	0369	\$4,000			\$4,000						
406	0430				\$0						
406	0438	\$196,000			\$196,000						
406	0440				\$0						
406	0576	\$96,000			\$96,000						
406	0602				\$0						
406	0608	\$45,000			\$45,000						
406	0708	\$5,000			\$5,000						
406	0709	\$26,000			\$26,000						
406	0763	\$1,000			\$1,000						
406	0862	\$2,000			\$2,000						
406	0898				\$0						
406	0912	\$69,000			\$69,000						
406	Totals	\$1,324,000	\$0	\$0	\$1,324,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Timely Pay

Agency Name: Central Management Services

Agency Number: 416

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities					
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
416	General Funds*	\$393,000	\$0	\$348,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
416	0001	\$393,000	\$0	\$348,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
416	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	All Other Funds*	\$14,525,000	\$209,000	\$178,568,000	\$110,533,000	\$0	\$0	\$1,000	\$1,000	\$0	\$119,000
416	LGHIRF 0193	\$799,000	\$0	\$1,012,000	\$799,000	\$0	\$0	\$0	\$0	\$0	\$10,000
416	THISF 0203	\$5,273,000	\$4,000	\$13,518,000	\$5,858,000	\$0	\$0	\$0	\$0	\$0	\$0
416	WCRF 0332	\$0	\$0	\$9,575,000	\$2,695,000	\$0	\$0	\$0	\$0	\$0	\$0
416	GIPF 0457	\$0	\$0	\$7,975,000	\$7,975,000	\$0	\$0	\$0	\$0	\$0	\$0
416	CCHISF 0577	\$435,000	\$174,000	\$2,156,000	\$713,000	\$0	\$0	\$0	\$0	\$0	\$109,000
416	HIRF 0907	\$862,000	\$31,000	\$132,332,000	\$80,018,000	\$0	\$0	\$0	\$0	\$0	\$0
416	FMRF 0314	\$1,063,000	\$0	\$12,000,000	\$10,000,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0
416	PSF 0317	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
416	SGRF 0303	\$6,043,000	\$0	\$0	\$2,425,000	\$0	\$0	\$0	\$0	\$0	\$0
416	TOTAL	\$14,918,000	\$209,000	\$178,916,000	\$110,583,000	\$0	\$0	\$1,000	\$1,000	\$0	\$119,000

Agency Number	Major Fund Source	Late Interest Reporting (Timely Pay Detail)					
		Estimated Timely Pay Interest Penalties (between 31 and 60 days late)	Estimated Timely Pay Interest Penalties (between 61 and 90 days late)	Estimated Timely Pay Interest Penalties (between 91 and 120 days late)	Estimated Timely Pay Interest Penalties (between 121 and 180 days late)	Estimated Timely Pay Interest Penalties (between 181 and 365 days late)	Estimated Timely Pay Interest Penalties (more than 365 days late)
416	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0
416	0001	\$0	\$0	\$0	\$0	\$0	\$0
416	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0
416	XXXX	\$0	\$0	\$0	\$0	\$0	\$0
416	All Other Funds*	\$19,000	\$11,000	\$10,000	\$20,000	\$55,000	\$6,000
416	0193	\$9,000	\$1,000	\$0	\$0	\$0	\$0
416	0203	\$0	\$0	\$0	\$0	\$0	\$0
416	0332	\$0	\$0	\$0	\$0	\$0	\$0
416	0457	\$0	\$0	\$0	\$0	\$0	\$0
416	0577	\$10,000	\$10,000	\$10,000	\$20,000	\$55,000	\$6,000
416	0907	\$0	\$0	\$0	\$0	\$0	\$0
416	Totals	\$19,000	\$11,000	\$10,000	\$20,000	\$55,000	\$6,000

Estimated Late Payment Interest Penalties cannot be estimated with any accuracy since baseline date is not a populated field on the SAP report (FBL3N) used for Debt Transparency Act Reporting.
The SAP report used for Debt Transparency Act Reporting does not identify liabilities as of the end of the reporting date if the liability is subsequently posted for payment before the report is ran since the FBL3N report excludes these documents.

Variance Analysis

Narrative

907 - Awaiting further info from vendor.

SCO-961A





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Children & Family Services
Agency Number: 418
Reporting Period Ending: 6/30/26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
418	General Funds*	\$3,542,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0001	\$3,542,000									
418	Federal Funds*	\$10,271,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0220	\$10,271,000									
418	All Other Funds*	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0566	\$17,000									
418	Totals	\$13,830,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

n/a

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Commerce and Economic Opportunity
Agency Number: 420
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
420	General Funds*	\$408,000	\$0	\$0	\$408,000	\$0	\$0	\$0	\$0	\$0	\$0
420											
420	Federal Funds*	\$1,239,000	\$0	\$0	\$1,239,000	\$0	\$0	\$0	\$0	\$0	\$0
420					\$0						
420					\$0						
420	All Other Funds*	\$5,743,000	\$0	\$0	\$5,743,000	\$0	\$0	\$0	\$0	\$0	\$0
420	0506	\$2,204,000			\$2,204,000						
420	0550	\$1,482,000			\$1,482,000						
420	0971	\$1,466,000			\$1,466,000						
420	Other	\$591,000			\$591,000						
420											
420	Totals	\$7,390,000	\$0	\$0	\$7,390,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Variance due to timing of report and receipt and processing of invoices

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Dept of Natural Resources

Agency Number: 422

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
422	General Funds*	\$9,000	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
422											
422	Federal Funds*	\$22,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
422											
422	All Other Funds*	\$634,000	\$826,000	\$0	\$0	\$0	\$0	\$0	\$0	\$73,000	\$0
422											
422	Totals	\$665,000	\$835,000	\$0	\$0	\$0	\$0	\$0	\$0	\$73,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Juvenile Justice
Agency Number: 425
Reporting Period Ending: 06/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
425	General Funds*	\$3,693,000	\$223,000				\$0	\$0	\$3,000	\$197,000	\$0
425	0001	\$3,693,000	\$223,000				\$0	\$0	\$3,000	\$197,000	\$0
425	Federal Funds*	\$0	\$0				\$0	\$0	\$0	\$0	\$0
425	All Other Funds*	\$246,000	\$13,000				\$0	\$0	\$0	\$8,000	\$0
425	Totals	\$3,939,000	\$236,000	\$0	\$0	\$0	\$0	\$0	\$3,000	\$205,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

Data is estimated based on historic monthly average expenditures and the most recent data available.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Corrections
Agency Number: 426
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
426	General Funds*	\$100,000,000	\$66,000	\$25,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
426	0001	\$100,000,000	\$66,000	\$25,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
426	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
426	All Other Funds*	\$227,000	\$1,000	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0
426	0523	\$227,000	\$1,000	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0
426	Totals	\$100,227,000	\$67,000	\$25,000,000	\$20,220,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Agency Liabilities for GRF has increased as invoices have been received, but we are awaiting vendor disclosures before invoices can be processed. Once received, Liabilities will decrease significantly. Agency Liabilities for All Other Funds has decreased as we clean up fiscal year 2026.

Narrative

SCO-961





Agency Name: Illinois Department of Employment Security
Agency Number: 427
Reporting Period Ending: 6/30/26

Agency Number

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Narrative

SCO-961





Agency Name: Illinois Department of Financial and Professional Regulation
Agency Number: 440
Reporting Period Ending: June 30, 2026

Agency Number

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Explanation is not required as variance from prior month is less than the threshold limit of \$10 million.

Agency liabilities consist of invoices and vouchers that do not have a payment warrant issued as of the end of the reporting period.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Human Rights

Agency Number: 442

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
442	General Funds*	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442	XXXX										
442	Federal Funds*	\$144,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442	0607										
442	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442	099/778/797										
442	Totals	\$189,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Human Services

Agency Number: 444

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
444	General Funds*	\$22,704,000	\$0	\$99,783,000	\$22,704,000	\$0	\$0	\$0	\$0	\$0	\$0
444	0001	\$22,704,000		\$99,783,000	\$22,704,000						
444											
444	Federal Funds*	\$11,870,000	\$0	\$467,608,000	\$11,870,000		\$0	\$0	\$0	\$0	\$0
444	0013	\$0		\$20,225,000	\$0						
444	0081	\$0		see note 3							
444	0142	\$0		\$43,028,000	\$0						
444	0324	\$0		\$13,696,000	\$0						
444	0347	\$4,351,000		\$207,423,000	\$4,351,000						
444	0408	\$1,974,000		\$26,409,000	\$1,974,000						
444	0495	\$0		\$2,037,000	\$0						
444	0646	\$1,736,000		\$3,885,000	\$1,736,000						
444	0700	\$2,065,000		\$15,055,000	\$2,065,000						
444	0762	\$0		\$14,477,000	\$0						
444	0876	\$0		\$11,937,000	\$0						
444											
444	All Other Funds*	\$8,008,000	\$0	\$286,235,000	\$8,008,000		\$0	\$0	\$0	\$0	\$0
444	0050	\$3,238,000		see note 3	\$3,238,000						
444	0120	\$0		\$45,321,000	\$0						
444	0129	\$0		\$1,008,000							
444	0150	\$0		\$17,368,000	\$0						
444	0280	\$0		\$111,299,000	\$0						
444	0286	\$0		\$48,760,000	\$0						
444	0365	\$0		see note 3	\$0						
444	0368	\$0		\$4,625,000	\$0						
444	0502	\$2,258,000		\$3,468,000	\$2,258,000						
444	0509	\$0		\$105,238,000	\$0						
444	0611	\$0		\$2,218,000	\$0						
444	0642	\$1,335,000		\$8,728,000	\$1,335,000						
444	0718	\$0		\$12,294,000	\$0						
444	0729	\$0		\$16,211,000	\$0						
444	0734	\$0		\$19,527,000	\$0						
444	0971	\$0		\$12,075,000	\$0						
444											
444	Totals	\$42,582,000	\$0	\$853,626,000	\$42,582,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

The GRF agency liabilities are down p \$11.0M as compared to the end of May. The GRF variance is related to timing of reporting as monthly expenditures remaining constant. The Federal funds agency liabilities are up \$3.0M from the end of May. This is related to timing of reporting as monthly expenditures remaining constant. The Other funds agency liabilities are up \$1.1M from the end of May. This is related to timing of reporting as monthly expenditures remaining constant. The GRF estimated pending liability is down \$83.2M as compared to the end of May. This decrease is related to DHS methodology is spread across 12 months and the adjustment of Legislative addon in GRF that are being reappropriated to FY27. For Federal funds pending liability are down \$30.4M from end of May. This decrease is related to DHS methodology is spread across 12 months and adjustment of State Coronavirus Urgent Remediation Emergency Fund that are being reappropriated to FY27. The Other funds pending liability is down by \$47.1M compared to the end of May. This decrease is related to DHS methodology is spread across 12 months and adjustment of Legislative addon in Fund for Illinois Futures that are being reappropriated to FY27.

Narrative

- 1 Column B represents the FY26 bills DHS has received but not yet submitted to IOC for payment. The majority of these bills will be submitted to IOC within 10 days, the only exceptions are early intervention bills (502 fund). Vouchers are held until cash is available in the fund.
- 2 Column C represents the prompt payment interest on vouchers paid by IOC that DHS has not submitted to the IOC for payment as of 06/30/2026.
- 3 For Column D, DHS is using an estimation. DHS spread the FY26 estimated non-payroll related spending evenly over the fiscal year. DHS is comparing the estimated liability through 06/30/2026 to the actual submitted to IOC through 06/30/2026. Any difference is reduced by the amount of agency liabilities received but not yet submitted to IOC (column B). Through 06/30/2026, DHS has not received bills for an estimated \$853.6M in FY26 liabilities (\$99.8M in GRF). The estimation methodology DHS is using does allow for negative "pending liabilities". DHS does have Federal and State funds that paid out more than the estimated liabilities year to date. When this happens, a negative "pending liability" occurs. DHS has several funds that can be used interchangeably for services depending on cash flow.
- 5 For many DHS programs, DHS is the payor of last resort and providers are required to seek reimbursement from other sources before billing DHS. This causes delays in billings following the delivery of services. In many cases, the services provided in a month can not be billed until the month following the service delivery. This is why DHS has significant lapse period expenditures and in some cases the authority to pay for prior year bills from current year appropriations.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Power Agency
Agency Number: 445
Reporting Period Ending: 30-Jun-26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
445	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	N/A										
445	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	N/A										
445	All Other Funds*	\$5,949,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	424	\$0									
445	425	\$4,639,000									
445	836	\$1,310,000									
445	Totals	\$11,898,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Innovation and Technology

Agency Number: 448

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Estimated to be submitted to IOC within 10 days	Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities			Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
448	General Funds*	\$3,054,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	001	\$3,054,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	XXXX										
448	All Other Funds*	\$27,378,000	\$2,000	\$0	\$0	\$0	\$0	\$5,000	\$31,000	\$0	\$0
448	304	\$20,981,000	\$2,000	\$0	\$0	\$0	\$0	\$5,000	\$30,000	\$0	\$0
448	141	\$4,392,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	802	\$2,005,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
448	544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	Totals	\$30,432,000	\$2,000	\$0	\$0	\$0	\$0	\$5,000	\$31,000	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Column B increased for Fund 001, 304, 141 and 802 as a result of invoices not yet entered in SAP.

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Labor
Agency Number: 452
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
452	General Funds*	\$175,000	\$0	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0
452	XXXX										
452	Federal Funds*	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
452	XXXX										
452	All Other Funds*	\$293,000	\$0	\$0	\$293,000	\$0	\$0	\$0	\$0	\$0	\$0
452	XXXX										
452	Totals	\$478,000	\$0	\$0	\$478,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Lottery
Agency Number: 458
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
458	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	XXXX										
458	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	XXXX										
458	All Other Funds*	\$218,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	711										
458	Totals	\$218,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Military Affairs
Agency Number: 466
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
466	General Funds*	\$909,000	\$6,000	\$353,000	\$546,000	\$0	\$0	\$0	\$7,000	\$38,000	\$0
466	0001										
466	Federal Funds*	\$1,521,000	\$25,000	\$1,440,000	\$913,000	\$0	\$0	\$1,000	\$26,000	\$355,000	\$0
466	0333	\$1,521,000	\$25,000	\$1,440,000				\$1,000	\$26,000	\$355,000	
466	All Other Funds*	\$21,000	\$1,000	\$91,000	\$13,000	\$0	\$0	\$0	\$0	\$5,000	\$0
466	Totals	\$2,451,000	\$32,000	\$1,884,000	\$1,472,000	\$0	\$0	\$1,000	\$33,000	\$398,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





Debt Transparency Act Report

Agency Name: Illinois Department of Healthcare and Family Services
Agency Number: 478
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹
478	General Funds*	\$306,023,000	\$308,000	\$1,042,419,000	\$113,194,000	\$0	\$0	\$10,000	\$35,000	\$958,000	\$0
478											
478	Federal Funds*										
478											
478	All Other Funds*	\$92,056,000	\$0	\$166,019,000	\$33,787,000	\$0	\$0	\$0	\$0	\$0	\$0
478	136	\$43,227,000	\$0	\$52,079,000	\$2,086,000	\$0	\$0	\$0	\$0	\$0	\$0
478	329	\$0	\$0	\$25,237,000	\$25,237,000	\$0	\$0	\$0	\$0	\$0	\$0
478	355	\$42,300,000	\$0	\$61,987,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	421	\$3,018,000	\$0	\$10,211,000	\$3,404,000	\$0	\$0	\$0	\$0	\$0	\$0
478	720	\$0	\$0	\$6,939,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	757	\$696,000	\$0	\$6,935,000	\$2,312,000	\$0	\$0	\$0	\$0	\$0	\$0
478	808	\$2,157,000	\$0	\$953,000	\$318,000	\$0	\$0	\$0	\$0	\$0	\$0
478	Other	\$658,000	\$0	\$1,678,000	\$430,000	\$0	\$0	\$0	\$0	\$0	\$0
478	Totals	\$398,079,000	\$308,000	\$1,208,438,000	\$146,981,000	\$0	\$0	\$10,000	\$35,000	\$958,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

1. GRF and Related Funds Column B: Agency liabilities decrease compared to the previous report due to the timing of processing managed care capitation payments and a reported Medicare Part D clawback liability to the federal Centers for Medicare and Medicaid Services that does not repeat. Other Funds Column B: 329 Fund: Estimated agency liabilities decrease due to the release of a disproportionate share hospital payment to Cook County. 355 Fund: The value decreases due to the timing of receipt and processing of federal pass-through payments to local school districts. Column B's values may vary significantly from month to month depending on the timing of fee-for-service Medical Assistance claim receipt and where monthly managed care payments are in the payment process. 2. GRF and Related Funds Column D: Estimated pending liabilities decrease due to the timing of receipt and processing of Medical Assistance billings. Other Funds Column D: 355 Fund: The value increases compared to the previous report due to the timing of receipt and processing of federal pass-through payments to local school districts. Please note, given the size of the Medical Assistance Program and HFS Operations, as well as the fact costs do not necessarily come in consistently each month, the estimated pending liabilities may differ between monthly SCO-961 reports. 3. GRF and Related Funds Column E: The value remains relatively consistent compared to the previous report. Other Funds Column E: 355 Fund: The value decreases compared to the previous month due to the timing of receipt and processing of federal pass-through payments to local school districts. The values in Column E are calculated and reported as per October 21, 2019 statewide guidance issued by the Comptroller's Office. As stated above with regard to possible monthly Columns B and D variances, the values in Column E may also vary significantly from month to month depending on the timing of fee-for-service Medical Assistance claim receipt and where monthly managed care payments are in the payment process. Column F: 329 and 346 Funds: Previously reported insufficiently appropriated amounts have been removed as the General Assembly has enacted and the Governor has signed legislation addressing those funding levels.

Narrative

1. Figures on this sheet represent all HFS operations and are not limited to Medical Assistance. 2. Column A: General Revenue and Related Funds reflect those funds referenced in 30 ILCS 105/25 (k) (2) (A). 3. Column B: HFS is an agency that processes large amounts of payments. While the values in this column may appear large, HFS is generally not holding bills in-house (with limited exceptions including bills payable from non-Comptroller cash-managed funds awaiting delayed GRF budgeted infusions) and the figures essentially represent normal billing activity cycling through the Department. 4. Column C: Data in this column represents prompt payment interest (PPI) generated from payments issued by the Comptroller. 5. Column D Estimated Pending Liabilities or Incurred But Not Received (IBNR) Liabilities: While the values may appear to be large, they generally reflect normal business activity unless otherwise noted in the Variance Analysis. 6. Column E: Reflects estimated amounts in columns B-D expected to be sent to the Comptroller within 10 days of the filing of this report. 7. Columns G-J: Interest amounts reflected in these columns represent PPI that may be due on bills still at HFS. These bills may be considered at HFS for various reasons including, but not necessarily limited to, Court of Claims proceedings and holds placed due to HFS Inspector General investigations. While HFS has reported the full value of any PPI that may have accrued on these items as of June 30, 2026, not all reported PPI may end up being truly payable pending the outcome of the issues related to the payments. 8. Column K: Not applicable to HFS. 9. In addition to figures reported in the above table, approximately \$3,900 in PPI had accrued to GRF and Related Funds as of June 30, 2026 related to unpaid bills at the Comptroller's Office as of that date. Comptroller's staff requested those PPI figures be reported in these notes. 10. Please note: The estimated agency liabilities, late payment interest and accrued liabilities reported in Columns B-D of this SCO-961 may vary compared to those estimates determined once HFS completes its annual comprehensive review of total accrued liabilities conducted as part of its preparation of official FY26 financial reporting.



Agency Name: Public Health
Agency Number: 482
Reporting Period Ending: June 30, 2026

Agency Number

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Revenue
Agency Number: 492
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
492	General Funds*	\$92,628,000	\$0	\$0	\$92,628,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0001	\$326,000	\$0	\$0	\$326,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0278	\$92,302,000	\$0	\$0	\$92,302,000	\$0	\$0	\$0	\$0	\$0	\$0
492	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	All Other Funds*	\$111,000	\$0	\$0	\$111,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0012	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0384	\$91,000	\$0	\$0	\$91,000	\$0	\$0	\$0	\$0	\$0	\$0
492	Totals	\$92,739,000	\$0	\$0	\$92,739,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Amounts payable from funds 0001, 0012, and 0278 represent tax refunds approved by the Department that are in-transit to the Comptroller at month end. Refund vouchers are transmitted each week. Amounts listed in the table above were paid in the first week of the following month.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois State Police
Agency Number: 493
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting			Estimated to be submitted to IOC within 10 days	Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities			Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
493	General Funds*	\$2,322,000	\$6,000							\$21,000	
493	0001000000	\$2,322,000	\$6,000							\$21,000	
493	Federal Funds*	\$1,384,000	\$0							\$18,000	
493	0904900000	\$1,384,000								\$18,000	
493	All Other Funds*	\$9,739,000	\$6,000					\$3,000		\$20,000	
493	0612000000	\$7,578,000									
493	Other	\$2,161,000									
493	Totals	\$13,445,000	\$12,000	\$0	\$0	\$0	\$0	\$3,000	\$0	\$59,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

The increase in general funds is due to additional invoices in parked status at the end of the month, but not yet paid. The increase in federal funds is due to additional invoices in parked status at the end of the month, but not yet paid.

Narrative

N/A

SCO-961





Debt Transparency Act Report

Agency Name: Illinois Department of Transportation
Agency Number: 494
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
494	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	Federal Funds*	\$0	\$0	\$6,067,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0095	\$0	\$0	\$3,793,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0433	\$0	\$0	\$617,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0853	\$0	\$0	\$1,657,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	All Other Funds*	\$11,720,000	\$0	\$549,289,000	\$11,672,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0011	\$11,494,000	\$0	\$230,242,000	\$11,446,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0012	\$4,000	\$0	\$2,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0019	\$0	\$0	\$1,775,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0310	\$0	\$0	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0413	\$0	\$0	\$10,523,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0414	\$0	\$0	\$14,758,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0415	\$0	\$0	\$4,776,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0553	\$0	\$0	\$50,341,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0554	\$0	\$0	\$3,326,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0559	\$0	\$0	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0627	\$0	\$0	\$41,388,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0648	\$222,000	\$0	\$19,482,000	\$222,000	\$0	\$0	\$0	\$0	\$0	\$0
494	0695	\$0	\$0	\$1,058,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0863	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0902	\$0	\$0	\$125,905,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0928	\$0	\$0	\$279,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0949	\$0	\$0	\$658,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0952	\$0	\$0	\$27,493,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0959	\$0	\$0	\$10,949,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0964	\$0	\$0	\$5,008,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	0965	\$0	\$0	\$1,228,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494	Totals	\$11,720,000	\$0	\$555,356,000	\$11,672,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Explanations for variances over \$10 million for Column D are due to differences in 3 year average monthly expenditures from estimation method for determining amounts in column D.

Narrative

The methodology for estimation of Column D is based on a monthly average of the expenditures for FY23, FY24, and FY25, and lapse expenditures for FY22, 23, and 24.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Veterans' Affairs

Agency Number: 497

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
497	General Funds*	\$277,000	\$21,000	\$300,000	\$300,000	\$0	\$0	\$0	\$1,000	\$3,000	
497											
497	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
497											
497	All Other Funds*	\$135,000	\$14,000	\$755,000	\$755,000	\$0	\$0	\$0	\$0	\$27,000	
497											
497	Totals	\$412,000	\$35,000	\$1,055,000	\$1,055,000	\$0	\$0	\$0	\$1,000	\$30,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

There is \$243,020.00 that is insufficiently appropriated due to awaiting obligation increase approval for Manteno.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: EXECUTIVE ETHICS COMMISSION

Agency Number: 510

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
510	General Funds*	\$3,000		\$22,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
510	0001										
510	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510											
510	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	0011										
510	0215										
510	0317										
510	Totals	\$3,000	\$0	\$22,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

N/A

Narrative

SCO-961





Agency Name: Illinois Commerce Commission
Agency Number: 524
Reporting Period Ending: June 30, 2026

Agency Number

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Narrative



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Environmental Protection Agency
Agency Number: 532
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
532	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	XXXX										
532	Federal Funds*	\$76,000	\$0	\$0	\$76,000	\$0	\$0	\$0	\$0	\$0	\$0
532	XXXX										
532	All Other Funds*	\$223,000	\$0	\$0	\$223,000	\$0	\$0	\$0	\$0	\$0	\$0
532	XXXX										
532	Totals	\$299,000	\$0	\$0	\$299,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

NA

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Guardianship and Advocacy Commission

Agency Number: 537

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
537	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537	0001										
537	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537	XXXX										
537	All Other Funds*	\$262,000	\$0	\$0	\$262,000	\$0	\$0	\$0	\$0	\$0	\$0
537	0297										
537	Totals	\$262,000	\$0	\$0	\$262,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Human Rights Commission

Agency Number: 542

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
542	General Funds*	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	XXXX										
542	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	XXXX										
542	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	XXXX										
542	Totals	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ICJIA
Agency Number: 546
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
546	General Funds*	\$203,000	\$2,000	\$0	\$88,000	\$0	\$0	\$0	\$0	\$1,000	\$0
546	XXXX										
546	Federal Funds*	\$2,017,000	\$0	\$0	\$1,229,000	\$0	\$0	\$0	\$0	\$4,000	\$0
546	0488	\$2,017,000	\$0	\$0	\$1,229,000	\$0	\$0	\$0	\$0	\$4,000	\$0
546	All Other Funds*	\$592,000	\$1,000	\$0	\$213,000	\$0	\$0	\$0	\$0	\$1,000	\$0
546	Totals	\$2,812,000	\$3,000	\$0	\$1,530,000	\$0	\$0	\$0	\$0	\$6,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: IL State Board of Investment
Agency Number: 555
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
555	General Funds*	\$474,000	\$0		\$474,000	\$0	\$0	\$0	\$0	\$0	\$0
555											
555	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555											
555	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555											
555	Totals	\$474,000	\$0	\$0	\$474,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ILLINOIS STATE TOLL HIGHWAY AUTHORITY

Agency Number: 557

Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹
557	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	XXXX										
557	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	XXXX										
557	All Other Funds*	\$142,000	\$0	\$12,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
557	0455	\$142,000	\$0	\$12,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
557	Totals	\$142,000	\$0	\$12,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

The Tollway is not subject to Prompt Payment Interest or Timely Pay Interest Calculations on Vouchers still being held by the agency.

Variance Analysis

The Agency's liabilities decreased by \$36 million from the May 2026 reporting period due to a decrease in earned-to-date construction pay estimates. The Agency's estimated pending liabilities increased by \$80,000 from the May 2026 reporting period due to higher non-invoiced M&O accruals compared to actual invoiced accruals. The Agency's estimated payments made within 10 business days increase by \$7.7 million from the May 2026 reporting period due to higher M&O-related payments.

Narrative

The methodology for estimation of Column D is based on accruals that have not yet been invoiced and earned to date construction pay estimates that have not yet been invoiced. The methodology for estimation of Column E is based on the Agency Payment Issued Report with dates of July 1, 2026 to July 7, 2026.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Procurement Policy Board
Agency Number: 562
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
562	General Funds*	\$0	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
562	XXXX										
562	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	XXXX										
562	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	XXXX										
562	Totals	\$0	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Workers' Compensation Commission
Agency Number: 563
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
563	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	XXXX										
563	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	XXXX										
563	All Other Funds*	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563											
563	Totals	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961

01615016C0247514717



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Gaming Board
Agency Number: 565
Reporting Period Ending: 06/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
565	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	XXXX										
565											
565	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	XXXX										
565											
565	All Other Funds*	\$13,205,000	\$0	\$0	\$13,205,000	\$0	\$0	\$0	\$0	\$0	\$0
565	129										
565											
565	Totals	\$13,205,000	\$0	\$0	\$13,205,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

Agency liabilities as of 06/30/2026 are reported in whole dollars. There are no pending liabilities exceeding \$1 million as of 06/30/2026.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Law Enforcement Training & Std
Agency Number: 569
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
569	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	XXXX										
569											
569	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	XXXX										
569											
569	All Other Funds*	\$740,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	XXXX										
569											
569	Totals	\$740,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

FBM_WI_AP-Debt-Transparency-Act report utilized from HANA.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Prisoner Review Board
Agency Number: 578
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
578	General Funds*	\$89,000	\$0	\$43,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
578	0001	\$89,000	\$0	\$43,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
578											
578	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578											
578											
578	All Other Funds*	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
578	0366	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
578											
578	Totals	\$94,000	\$0	\$48,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Racing Board

Agency Number: 579

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹
579	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
579	XXXX										
579	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
579	XXXX										
579	All Other Funds*	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
579	0632										
579	Totals	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

5 invoices received by agency in final week prior to month end had not been processed by the agency yet . All have since been processed. Agency usually has no unprocessed invoices by month end

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Property Tax Appeal Board
Agency Number: 580
Reporting Period Ending: June 30th, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
580	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	XXXX										
580	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	XXXX										
580	All Other Funds*	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
580	0802										
580	Totals	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

At June 30th 2026, the agency had \$65.50 outstanding bills stamped as received. As of 07/08/2026 the agency has \$6265.39 bills stamped as received in July 2026. A total of \$6330.89 is currently anticipated for payment in the next 10 days.

Narrative

Agency reviews outstanding bills stamped received prior to month end reporting as liabilities in column C. Agency reports pending liabilities stamped received in current month in column D

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois State Board of Education

Agency Number: 586

Reporting Period Ending: Jun 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹
586	General Funds*	\$20,784,000	\$0	\$140,000	\$10,780,000	\$0	\$19,000	\$0	\$0	\$0	\$0
586	001	\$20,462,000	\$0	\$140,000	\$10,458,000		\$19,000				
586	007	\$322,000			\$322,000						
586	Federal Funds*	\$176,816,000	\$0	\$42,922,000	\$176,165,000	\$0	\$0	\$0	\$0	\$0	\$0
586	410	\$94,234,000		\$42,922,000	\$94,234,000						
586	560	\$408,000			\$408,000						
586	561	\$82,174,000			\$81,523,000						
586	All Other Funds*	\$41,000	\$0	\$0	\$41,000	\$0	\$0	\$0	\$0	\$0	\$0
586	802	\$0			\$0						
586	016	\$12,000			\$12,000						
586	144	\$28,000			\$28,000						
586	159	\$1,000			\$1,000						
586	568	\$0			\$0						
586	569	\$0			\$0						
586	Totals	\$197,641,000	\$0	\$43,062,000	\$186,986,000	\$0	\$19,000	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Col B (Fund 001, Fund 410 and Fund 560): Variance is due to the timing of submission of expenditure reports by school districts; (Fund 007, Fund 016 and Fund 144): Variance is due to timing of the receipt of invoices

Narrative

410 Fund: Funding and Disbursements staff will run meal count reports for the previous two months to arrive at estimated meal counts remaining. An excel template has been created that will calculate meal costs based on reimbursement rates multiplied by the estimated meal counts remaining. Formulas in the template will provide estimated pending liabilities for National School Lunch, Child and Adult Care Food Program (both Centers and Homes), and Illinois Free Breakfast and Lunch. The Fresh Fruit and Vegetable Program and the NSLP Equipment Assistance Grant liability will be calculated by taking the total Grant Award less disbursements which equals the obligation. We will divide the obligation by the number of months left in the grant period to arrive at the estimated pending liabilities for both the Fresh Fruit and Vegetable Program and the NSLP Equipment Assistance Grant. Funding and Disbursements staff will process vouchers on the first Wednesday of the month. The vouchers for the 410 fund will be totaled and listed as the Liability estimated to be submitted to the Illinois Office of the Comptroller (IOC) within 10 days. A report of frozen accounts will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for Nutrition programs. **561 Fund:** The vouchers for the 561 fund will be totaled and listed as the Liability estimated to be submitted to the IOC within 10 days. A report of frozen accounts will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for Federal 561 Fund Programs. **001 Fund:** A report of scheduled payments will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for State 001 Fund Programs.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: State Board of Elections
Agency Number: 587
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
587	General Funds*	\$213,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
587	XXXX										
587	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	All Other Funds*	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	Totals	\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Emergency Management Agency and Office of Homeland Security
Agency Number: 588
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
588	General Funds*	\$693,000	\$0	\$3,141,000	\$693,000	\$0	\$0	\$0	\$0	\$0	\$0
588	001	\$693,000	\$0	\$3,141,000	\$693,000						
588	Federal Funds*	\$2,447,000	\$0	\$128,375,000	\$2,447,000	\$0	\$0	\$0	\$0	\$0	\$0
588	0191	\$24,000	\$0	\$0	\$24,000						
588	0484	\$0	\$0	\$0	\$0						
588	0491	\$1,461,000	\$0	\$16,587,000	\$1,461,000						
588	0497	\$0	\$0	\$487,000	\$0						
588	0710	\$960,000	\$0	\$111,301,000	\$960,000						
588	0324	\$2,000	\$0	\$0	\$2,000						
588	All Other Funds*	\$1,066,000	\$0	\$0	\$1,066,000	\$0	\$0	\$0	\$0	\$0	\$0
588	0067	\$361,000	\$0	\$0	\$361,000						
588	0173	\$0	\$0	\$0	\$0						
588	0588	\$0	\$0	\$0	\$0						
588	0667	\$0	\$0	\$0	\$0						
588	0796	\$692,000	\$0	\$0	\$692,000						
588	0882	\$0	\$0	\$0	\$0						
588	0942	\$13,000	\$0	\$0	\$13,000						
588	0668	\$0			\$0						
588	Totals	\$4,206,000	\$0	\$131,516,000	\$4,206,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

The methodology for column D is to identify all contracts and grants exceeding \$1 million for the current fiscal year and their service dates. The number of months starting 7/1 to the end of the reporting period divided by the actual number of months in the contract. This percentage is applied to balance of the contract less amounts already paid to estimate the liability.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: State Employees' Retirement System of Illinois
Agency Number: 589
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ¹ only
589	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589											
589											
589	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589											
589											
589	All Other Funds*	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589											
589											
589	Totals	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Labor Relations Board
Agency Number: 590
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
590	General Funds*	\$67,000	\$0	\$0	\$67,000	\$0	\$0	\$0	\$0	\$0	\$0
590	XXXX										
590	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
590	XXXX										
590	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
590	XXXX										
590	Totals	\$67,000	\$0	\$0	\$67,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Office of the State Fire Marshal

Agency Number: 592

Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay ^{only} ₁
592	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592											
592	Federal Funds*	\$71,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592											
592	All Other Funds*	\$1,601,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592	0047	\$1,600,000									
592	Other	\$1,000									
592	Totals	\$1,672,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Agency Liabilities are invoices in the normal course of processing. All will be processed within 30 days. Increases or decreases are the result of the timing of when invoices are received.

Narrative

Dollar values are actual values of invoices pending payment. No estimates are used. Numbers reported represent invoices moving through the normal approval process and will meet the requirement of being submitted for payment within 30 days.

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Teachers' Retirement System
Agency Number: 593
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
593	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593	0001										
593	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593	XXXX										
593	All Other Funds*	\$994,000	\$0	\$0	\$54,000	\$0	\$0	\$0	\$0	\$0	\$0
593	0473										
593	Totals	\$994,000	\$0	\$0	\$54,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

N/A

Narrative

N/A

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Board of Higher Education
Agency Number: 601
Reporting Period Ending: 6.30.26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
601	General Funds*	\$7,000	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0
601	XXXX										
601	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601	XXXX										
601	All Other Funds*	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
601	XXXX										
601	Totals	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





Debt Transparency Act Report - Universities

Agency Name: Chicago State University
Agency Number: 608
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
608	General Funds*	\$41,334,600	\$41,334,600	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
608	0007	\$41,334,600	\$41,334,600	100.0%	\$0	\$0					
608	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
608	XXXX										
608	All Other Funds*	\$3,307,000	\$3,307,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
608	0022	\$307,000	\$307,000		\$0	\$0					
608	0223	\$3,000,000	\$3,000,000		\$0	\$0					
608	Totals	\$44,641,600	\$44,641,600	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Eastern Illinois University
Agency Number: 612
Reporting Period Ending: 6/30/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
612	General Funds*	\$49,395,200	\$48,446,000	98.1%	\$949,000	\$0	\$0	\$0	\$0	\$0	\$0
612	0001	\$500,000	\$500,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612	0007	\$48,895,200	\$47,946,000	98.1%	\$949,000	\$0	\$0	\$0	\$0	\$0	\$0
612	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612	None										
612	All Other Funds*	\$7,000	\$7,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612	0417	\$7,000	\$7,000	100.0%	\$0	\$0					
612	Totals	\$49,402,200	\$48,453,000	98.1%	\$949,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

No federal funds are held by the Comptroller for Eastern Illinois University.



Debt Transparency Act Report - Universities

Agency Name: Governors State University
Agency Number: 616
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
616	General Funds*	\$27,376,700	\$27,376,700	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616	Education Assistance Fund										
616	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616	XXXX										
616	All Other Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616	XXXX										
616	Totals	\$27,376,700	\$27,376,700	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Northeastern Illinois University
Agency Number: 620
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
620	General Funds*	\$41,981,500	\$41,981,500	100.0%	\$0	\$0	\$1,073,000	\$0	\$0	\$0	\$0
620	0007-BFY 2026	\$41,981,500	\$41,981,500	100.0%	\$0	\$0	\$1,073,000	\$0	\$0	\$0	\$0
620											
620	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	XXXX										
620											
620	All Other Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	XXXX										
620											
620	Totals	\$41,981,500	\$41,981,500	100.0%	\$0	\$0	\$1,073,000	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

0007-62001-19100100 BFY 2026: Supplemental; Northeastern Illinois University will pay quarterly to the group health insurance to cover CMS bill of \$1,072,600 (\$268,150 x 4Qtrs)

SCO-961B





Debt Transparency Act Report - Universities

Agency Name: Western Illinois University
Agency Number: 628
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
628	General Funds*	\$58,531,300	\$58,531,300	100.0%	\$0	\$0	\$1,180,000	\$0	\$0	\$0	\$0
628	0007										
628	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
628	XXXX										
628	All Other Funds*	\$10,000	\$10,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
628	0417										
628	Totals	\$58,541,300	\$58,541,300	100.0%	\$0	\$0	\$1,180,000	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

Unappropriated Liabilities/Insufficiently Appropriated amount represents National Guard, Illinois Veteran's Grant and POW/MIA funds awarded to students that have not been funded or have only been partially funded for the past several fiscal years.



Debt Transparency Act Report - Universities

Agency Name: Illinois State University
Agency Number: 636
Reporting Period Ending: 06/30/26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
636	General Funds*	\$82,175,300	\$82,145,000	100.0%	\$30,300	\$30,300	\$0	\$0	\$0	\$0	\$0
636	0007										
636	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
636	XXXX										
636	All Other Funds*	\$30,000	\$28,000	93.3%	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0
636	0417										
636	Totals	\$82,205,300	\$82,173,000	100.0%	\$32,300	\$32,300	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



Debt Transparency Act Report - Universities

Agency Name: Northern Illinois University
Agency Number: 644
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
644	General Funds*	\$103,639,900	\$103,639,900	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	0007	\$103,639,900	\$103,639,900	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	N/A	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	All Other Funds*	\$22,000	\$22,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	0417**	\$22,000	\$22,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
644	Totals	\$103,661,900	\$103,661,900	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

General Funds: Reporting FY26 only. All Other Funds: Reporting FY26 only. All FY25 vouchered by 6/30/25.



Debt Transparency Act Report - Universities

Agency Name: Southern Illinois University
Agency Number: 664
Reporting Period Ending: 06/30/26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
664	General Funds*	\$231,986,400	\$231,437,000	99.8%	\$549,400	\$46,000	\$0	\$0	\$0	\$0	\$0
664	0001	\$4,829,400	\$4,286,000		\$543,400	\$40,000					
664	0007	\$227,157,000	\$227,151,000		\$6,000	\$6,000	\$0				
664	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
664	All Other Funds*	\$1,266,000	\$1,266,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
664	0022	\$1,250,000	\$1,250,000		\$0	\$0					
664	0417	\$16,000	\$16,000		\$0	\$0					
664	Totals	\$233,252,400	\$232,703,000	99.8%	\$549,400	\$46,000	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

SCO-961B





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: University of Illinois
Agency Number: 676
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
676	General Funds*	\$729,944,600	\$713,997,000	97.8%	\$15,947,600	\$502,000	\$0	\$0	\$0	\$0	\$0
676	0001	\$61,353,800	\$60,257,000	98.2%	\$1,096,800	\$393,000	\$0				
676	0007	\$668,590,800	\$653,740,000	97.8%	\$14,850,800	\$109,000	\$0				
676	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
676	XXXX										
676	All Other Funds*	\$9,888,700	\$8,569,000	86.7%	\$1,319,700	\$627,000	\$0	\$0	\$0	\$0	\$0
676	0417	\$250,000	\$173,000	69.2%	\$77,000	\$0	\$0				
676	0047	\$7,358,700	\$6,460,000	87.8%	\$898,700	\$600,000	\$0				
676	0840	\$500,000	\$436,000	87.2%	\$64,000	\$27,000	\$0				
676	0240	\$300,000	\$290,000	96.7%	\$10,000	\$0	\$0				
676	0294	\$400,000	\$365,000	91.3%	\$35,000	\$0	\$0				
676	0022	\$500,000	\$500,000	100.0%	\$0	\$0	\$0				
676	0764	\$250,000	\$166,000	66.4%	\$84,000	\$0	\$0				
676	0611	\$330,000	\$179,000	54.2%	\$151,000	\$0	\$0				
676	Totals	\$739,833,300	\$722,566,000	97.7%	\$17,267,300	\$1,129,000	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ICCB
Agency Number: 684
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
684	General Funds*	\$37,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	Federal Funds*	\$4,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	Totals	\$41,000	\$0	\$0	\$22,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961





SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ILLINOIS STUDENT ASSISTANCE COMMISSION
Agency Number: 691
Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only ¹
691	General Funds*	\$76,000	\$0	\$420,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
691	001	\$76,000		\$420,000	\$100,000						
691	007	\$0		\$0	\$0						
691											
691	Federal Funds*	\$9,000	\$0	\$631,000	\$129,000	\$0	\$0	\$0	\$0	\$0	\$0
691	664			\$263,000	\$120,000						
691	701	\$9,000		\$368,000	\$9,000						
691											
691	All Other Funds*	\$0	\$0	\$2,793,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0
691	557			\$2,793,000	\$900,000						
691											
691	Totals	\$85,000	\$0	\$3,844,000	\$1,129,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Variance Analysis

Narrative

For all the funds except the 557, the Column D has been estimated by taking the average of the Annual Budget. The fund 557 estimate is based on previous year's expense.

SCO-961

916-36158 C:\LAB\11-4717
8/1/2026 10:00



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: State Universities Civil Service System

Agency Number: 695

Reporting Period Ending: June 30, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Agency Number	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay <u>only</u> ¹
695	General Funds*	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
695	XXXX										
695	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
695	XXXX										
695	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
695	XXXX										
695	Totals	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than \$1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

¹ If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis

Narrative

SCO-961

