



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 9, No. 4

Period Ending March 31, 2026





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The following are the Debt Transparency Act submissions filed by state agencies for the period ending March 31, 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-nine state agencies and universities responded for the reporting period ending March 31, 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:

- Illinois Civil Service Commission
- Illinois Math and Science Academy
- Insurance, Department of
- Lieutenant Governor
- Procurement Policy Board
- Secretary of State, Office of

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



Debt Transparency Act Report

Agency Name: Governor's Office
 Agency Number: 310
 Reporting Period Ending: March 31, 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*	\$21,000	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
310	001	\$21,000									
310	Federal Funds*		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
310	0947										
310	All Other Funds*	\$11,000	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
310	0926	\$11,000									
310	Totals	\$32,000	\$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



Debt Transparency Act Report

Agency Name: Attorney General
Agency Number: 340
Reporting Period Ending: 3/31/2026

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*	\$53,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	0001										
340	Federal Funds*	\$17,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	0988										
340	All Other Funds*	\$760,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
340	Totals	\$830,000	\$14,000	\$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



Debt Transparency Act Report

Agency Name: Comptroller

Agency Number: 360

Reporting Period Ending: March 31, 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	
360	General Funds*	\$298,000	\$0	\$0	\$313,000	\$0	\$0	\$0	\$0	\$0	
360	XXXX										
360	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
360	XXXX										
360	All Other Funds*	\$193,000	\$0	\$0	\$56,000	\$0	\$0	\$0	\$0	\$0	
360	XXXX										
360	Totals	\$491,000	\$0	\$0	\$369,000	\$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.

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

Variance Analysis

Narrative



Debt Transparency Act Report

Agency Name: STATE TREASURER'S OFFICE
 Agency Number: 370
 Reporting Period Ending: 3/31/2026

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
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*	\$9,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
370	054	\$8,000			\$3,000						
370	103	\$1,000			\$1,000						
370	195	\$0			\$0						
370	373	\$0			\$0						
370	435										
370	482										
370	634										
370	668										
370	Totals	\$9,000	\$0	\$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



Debt Transparency Act Report

Agency Name: Department on Aging
 Agency Number: 402
 Reporting Period Ending: March 31, 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
402	General Funds*	\$14,528,000	\$31,000	\$0	\$106,695,000	\$0	\$0	\$0	\$0	\$0	\$0
402	0001	\$1,507,000	\$26,000		\$63,307,000	\$0				\$0	
402	0644	\$13,021,000	\$5,000		\$43,388,000					\$0	
402	Federal Funds*	\$2,104,000	\$0	\$0	\$4,461,000	\$0	\$0	\$0	\$0	\$0	\$0
402	0618	\$1,819,000			\$4,139,000	\$0					
402	396	\$285,000			\$322,000	\$0					
402	All Other Funds*	\$532,000	\$0	\$0	\$621,000	\$0	\$0	\$0	\$0	\$0	\$0
402	0698	\$266,000			\$544,000						
402	0733	\$266,000			\$77,000						
402	830	\$0			\$0						
402	Totals	\$17,164,000	\$31,000	\$0	\$111,777,000	\$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

Decrease in general funds agency liabilities is due to timing of release of payments to the IOC at the end of the month. The increase in general funds estimated liabilities is due to fluctuation in Provider billings. Decrease in federal funds Agency Liabilities is due to timing of release of payments to the IOC at the end of the month and slowness of the federal cash. The decrease in Estimated to be submitted to IOC within 10 days is due to timing of providers and grantees submitting month end payment requests and federal cash availability. Increase in All other funds Agency Liabilities is due to timing of release of payments to the IOC at the end of the month. The decrease in Estimated to be submitted to IOC within 10 days is due to timing of providers and grantees submitting month end payment requests.

Narrative





Debt Transparency Act Report

Agency Name: Agriculture
Agency Number: 406
Reporting Period Ending: 3/31/2026

	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 ¹ only
406	General Funds*	\$135,000		\$0	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0
406											
406	Federal Funds*	\$95,000		\$0	\$95,000	\$0	\$0	\$0	\$0	\$0	\$0
406											
406	All Other Funds*	\$5,032,000		\$0	\$5,032,000	\$0	\$0	\$0	\$0	\$0	\$0
406					\$0						
406	0045	\$3,902,000			\$3,902,000						
406	0075	\$2,000			\$2,000						
406	0163	\$99,000			\$99,000						
406	0245	\$21,000			\$21,000						
406	0289				\$0						
406	0290	\$2,000			\$2,000						
406	0291	\$2,000			\$2,000						
406	0369	\$5,000			\$5,000						
406	0430				\$0						
406	0438	\$44,000			\$44,000						
406	0440	\$3,000			\$3,000						
406	0576	\$36,000			\$36,000						
406	0602				\$0						
406	0608				\$0						
406	0708	\$1,000			\$1,000						
406	0709	\$1,000			\$1,000						
406	0763	\$2,000			\$2,000						
406	0862				\$0						
406	0898				\$0						
406	0912	\$912,000			\$912,000						
406											
406	Totals	\$5,262,000	\$0	\$0	\$5,262,000	\$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



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Timely Pay

Agency Name: Central Management Services
Agency Number: 416
Reporting Period Ending: March 31, 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 <u>only</u> ¹
416	General Funds*	\$1,414,000	\$0	\$332,000	\$1,213,000	\$0	\$0	\$0	\$0	\$0	\$0
416	0001	\$1,414,000	\$0	\$332,000	\$1,213,000	\$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*	\$15,809,000	\$408,000	\$178,568,000	\$49,126,000	\$0	\$0	\$1,000	\$0	\$0	\$290,000
416	LGHIRF 0193	\$71,000	\$0	\$1,012,000	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0
416	THISF 0203	\$1,273,000	\$4,000	\$13,518,000	\$6,000	\$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	\$493,000	\$373,000	\$2,156,000	\$746,000	\$0	\$0	\$0	\$0	\$0	\$290,000
416	HIRF 0907	\$10,084,000	\$31,000	\$132,332,000	\$25,152,000	\$0	\$0	\$0	\$0	\$0	\$0
416	FMRF 0314	\$644,000	\$0	\$12,000,000	\$10,000,000	\$0	\$0	\$1,000	\$0	\$0	\$0
416	PSF 0317	\$89,000	\$0	\$0	\$89,000	\$0	\$0	\$0	\$0	\$0	\$0
416	SGRF 0303	\$3,155,000	\$0	\$0	\$2,455,000	\$0	\$0	\$0	\$0	\$0	\$0
416	TOTAL	\$17,223,000	\$408,000	\$178,900,000	\$50,339,000	\$0	\$0	\$1,000	\$0	\$0	\$290,000

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							
416	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0
416	XXXX	\$0	\$0	\$0	\$0	\$0	\$0
416							
416	All Other Funds*	\$27,000	\$27,000	\$27,000	\$54,000	\$142,000	\$12,000
416	0193	\$0	\$0	\$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	\$27,000	\$27,000	\$27,000	\$54,000	\$142,000	\$12,000
416	0907	\$0	\$0	\$0	\$0	\$0	\$0
416	Totals	\$27,000	\$27,000	\$27,000	\$54,000	\$142,000	\$12,000

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

907 - Awaiting further info from vendor.

Narrative



Debt Transparency Act Report

Agency Name: Illinois Department of Children & Family Services
 Agency Number: 418
 Reporting Period Ending: 3/31/26

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*	\$3,287,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0001	\$3,287,000									
418	Federal Funds*	\$7,145,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0220	\$7,145,000									
418	All Other Funds*	\$261,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	0566 and 0582	\$261,000									
418	Totals	\$10,693,000	\$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





Debt Transparency Act Report

Agency Name: Illinois Department of Commerce and Economic Opportunity
 Agency Number: 420
 Reporting Period Ending: 3/31/2026

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*	\$2,000	\$0	\$0	\$2,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
420	Federal Funds*	\$4,605,000	\$0	\$0	\$4,605,000	\$0	\$0	\$0	\$0	\$0	\$0
420	0870	\$2,136,000			\$2,136,000						
420	0875	\$1,043,000			\$1,043,000						
420	Other	\$1,426,000			\$1,426,000						
420	All Other Funds*	\$20,390,000	\$0	\$0	\$20,390,000	(\$2,200,000)	\$0	\$0	\$1,000	\$0	\$0
420	0023	\$2,977,000			\$2,977,000						
420	0763	\$17,277,000			\$17,277,000						
420	Other	\$136,000			\$136,000						
420	Totals	\$24,997,000	\$0	\$0	\$24,997,000	(\$200,000)	\$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

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

Narrative

Fund 0001 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget. Fund 0611 net -\$2.2 million after transferring \$2.7 million in fiscal year 2026 appropriations to Department of Human Services and \$500,000 from Department of Human Services.



Debt Transparency Act Report

Agency Name: Dept of Natural Resources

Agency Number: 422

Reporting Period Ending: March 31, 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	
422	General Funds*	\$7,000	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
422	Federal Funds*	\$307,000	\$1,000	\$0	\$0	\$12,467,000	\$0	\$0	\$0	\$0	
422	0894	\$0	\$0	\$0	\$0	\$12,467,000	\$0	\$0	\$0	\$0	
422	Other	\$307,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
422	All Other Funds*	\$992,000	\$825,000	\$0	\$0	\$0	\$0	\$0	\$69,000	\$0	
422	Totals	\$1,306,000	\$834,000	\$0	\$0	\$12,467,000	\$0	\$0	\$0	\$69,000	

* 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

Fund 0894 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget.



Debt Transparency Act Report

Agency Name: Illinois Department of Juvenile Justice
 Agency Number: 425
 Reporting Period Ending: 03/31/2026

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*	\$1,382,000	\$220,000			\$0	\$0	\$4,000	\$187,000	\$0	
425	0001	\$1,382,000	\$220,000			\$0	\$0	\$4,000	\$187,000	\$0	
425	Federal Funds*	\$0	\$0			\$0	\$0	\$0	\$0	\$0	
425	All Other Funds*	\$121,000	\$15,000			\$0	\$0	\$1,000	\$8,000	\$0	
425	Totals	\$1,503,000	\$235,000	\$0	\$0	\$0	\$0	\$5,000	\$195,000	\$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.



Debt Transparency Act Report

Agency Name: Department of Corrections
 Agency Number: 426
 Reporting Period Ending: 3/31/2026

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	
426	General Funds*	\$30,000,000	\$41,000	\$1,800,000	\$15,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
426	0001	\$30,000,000	\$41,000	\$1,800,000	\$15,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
426	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
426	All Other Funds*	\$750,000	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0
426	0523	\$750,000	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0
426	Totals	\$30,750,000	\$41,000	\$1,800,000	\$15,700,000	\$10,000,000	\$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.

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

Variance Analysis

Agency Liabilities for General Funds have increased due to reconciling and approving a large number of contractual invoices. Agency Liabilities for All Other Funds increased due to IT refresh invoices received from DoIT.

Narrative

Fund 0001 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget.



Debt Transparency Act Report

Agency Name: Illinois Department of Employment Security
 Agency Number: 427
 Reporting Period Ending: 3/31/26

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	
427	General Funds*	\$0	\$0	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	0001	\$0	\$0	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	Federal Funds*	\$4,481,000	\$0	\$4,634,000	\$201,000	\$0	\$0	\$0	\$0	\$0	\$0
427	0052	\$4,419,000	\$0	\$4,628,000	\$201,000	\$0	\$0	\$0	\$0	\$0	\$0
427	0055	\$62,000	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	All Other Funds*	\$0	\$0	\$867,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	0011	\$0	\$0	\$867,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	Totals	\$4,481,000	\$0	\$9,601,000	\$201,000	\$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 estimation of Column D is based on a monthly average of previous months of expenditures of this nature/contract amount.



Debt Transparency Act Report

Agency Name: Illinois Department of Financial and Professional Regulation
 Agency Number: 440
 Reporting Period Ending: March 31, 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	
440	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440	XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440											
440	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440	XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440											
440	All Other Funds*	\$645,000	\$0	\$0	\$645,000	\$0	\$0	\$0	\$0	\$0	\$0
440	XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440											
440	Totals	\$645,000	\$0	\$0	\$645,000	\$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

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

Narrative

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



Debt Transparency Act Report

Agency Name: Department of Human Rights

Agency Number: 442

Reporting Period Ending: March 31, 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	
442	General Funds*	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
442	XXXX										
442	Federal Funds*	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
442	0607										
442	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
442	099/778/797										
442	Totals	\$74,000	\$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



Debt Transparency Act Report

Agency Name: Illinois Department of Human Services
Agency Number: 444
Reporting Period Ending: March 31, 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	
444	General Funds*	\$27,609,000	\$0	\$346,976,000	\$27,609,000	(\$2,600,000)	\$0	\$0	\$0	\$0	\$0
444	0001	\$27,609,000		\$346,976,000	\$27,609,000						
444	Federal Funds*	\$9,726,000	\$0	\$506,850,000	\$9,726,000		\$0	\$0	\$0	\$0	\$0
444	0013	\$1,149,000		\$8,847,000	\$1,149,000						
444	0081	\$2,555,000		see note 3							
444	0142	\$0		\$33,320,000	\$0						
444	0324	\$0		\$45,894,000	\$0						
444	0347	\$2,676,000		\$181,890,000	\$2,676,000						
444	0408	\$1,319,000		\$15,525,000	\$1,319,000						
444	0495	\$0		\$1,974,000	\$0						
444	0592	\$0		\$1,548,000	\$0						
444	0646	\$1,337,000		\$3,797,000	\$1,337,000						
444	0700	\$0		\$10,137,000	\$0						
444	0762	\$0		\$10,891,000	\$0						
444	0876	\$0		\$3,281,000	\$0						
444	All Other Funds*	\$5,936,000	\$0	\$272,371,000	\$5,936,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0
444	0050	\$0		\$2,114,000	\$0						
444	0120	\$0		\$38,238,000	\$0						
444	0150	\$0		\$13,041,000	\$0						
444	0280	\$0		\$190,617,000	\$0						
444	0286	\$0		\$32,543,000	\$0						
444	0344	\$0		see note 3	\$0						
444	0368	\$0		\$3,692,000	\$0						
444	0502	\$1,319,000		\$10,926,000	\$1,319,000						
444	0509	\$0		\$77,501,000	\$0						
444	0611	\$1,988,000		\$54,263,000	\$1,988,000	\$1,200,000					
444	0642	\$0		\$5,945,000	\$0						
444	0718	\$0		\$3,282,000	\$0						
444	0729	\$0		\$15,190,000	\$0						
444	0734	\$0		\$16,946,000	\$0						
444	0971	\$0		\$9,057,000	\$0						
444	Totals	\$43,271,000	\$0	\$1,126,197,000	\$43,271,000	(\$1,400,000)	\$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.

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 \$13.9M as compared to the end of February. The GRF variance is related to processing of DD FFS billing timing. The Federal funds agency liabilities are up \$0.2M from the end of February. This is related to timing of reporting as month expenditures remaining constant. The Other funds agency liabilities are down \$3.6M from the end of February. The majority of the change is related to timing of Home Service Program and Early Intervention processing. The GRF estimated pending liability is up \$80.6M as compared to the end of February. This decrease is related to DHS methodology is spread across 12 months, implementation of planned rated increase for bargaining agreement and delay in the month processing of GRF transfer to the Employment and Training Fund. For Federal funds pending liability are up \$33.4M from end of February. This increase is related to DHS methodology is spread across 12 months. The Other funds pending liability is down by \$30.6M compared to the end of February. This decrease is related to DHS methodology is spread across 12 months and the Home Services Program and DD fee-for-services programs utilizing Other State Funds for the month of March. There has also been a slower roll out to Legislative add-ons compared to the DHS methodology spreading across 12 months.

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 3/31/26.*
- 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 3/31/26 to the actual submitted to IOC through 3/31/26. Any difference is reduced by the amount of agency liabilities received but not yet submitted to IOC (column B). Through 3/31/26, DHS has not received bills for an estimated \$1.12B in FY26 liabilities (\$347.0M 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.*
- 4 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.*
- 5 Fund 0611 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget; net \$1.2 million after transferring \$1.0 million to the Department of Public Health and \$500,000 to the Department of Commerce and Economic Opportunity, and \$2.7 million from the Department of Commerce and Economic Opportunity. Fund 0001 net -\$2.6 million after transferring \$13.6 million in fiscal year 2026 appropriations to Department of Public Health.*



Debt Transparency Act Report

Agency Name: Illinois Power Agency
 Agency Number: 445
 Reporting Period Ending: 31-Mar-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*	\$2,457,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	424	\$0									
445	425	\$1,310,000									
445	836	\$1,147,000									
445	Totals	\$2,457,000	\$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





Debt Transparency Act Report

Agency Name: Department of Innovation and Technology

Agency Number: 448

Reporting Period Ending: March 31, 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	
448	General Funds*	\$3,682,000	\$0	\$0	\$0	\$0	\$37,000	\$56,000	\$104,000	\$0	\$0
448	001	\$3,682,000	\$0	\$0	\$0	\$0	\$37,000	\$56,000	\$104,000	\$0	\$0
448	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	XXXX										
448	All Other Funds*	\$10,702,000	\$130,000	\$0	\$0	\$0	\$12,000	\$40,000	\$82,000	\$2,000	\$0
448	304	\$9,550,000	\$130,000	\$0	\$0	\$0	\$12,000	\$40,000	\$82,000	\$2,000	\$0
448	141	\$1,082,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	802	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448	Totals	\$14,384,000	\$130,000	\$0	\$0	\$0	\$49,000	\$96,000	\$186,000	\$2,000	\$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

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

Narrative





Debt Transparency Act Report

Agency Name: Illinois Department of Labor
 Agency Number: 452
 Reporting Period Ending: 3/31/2026

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*	\$44,000	\$0	\$0	\$44,000	\$0	\$0	\$0	\$0	\$0	\$0
452	XXXX										
452	Federal Funds*	\$6,000	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
452	XXXX										
452	All Other Funds*	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
452	XXXX										
452	Totals	\$53,000	\$0	\$0	\$53,000	\$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



Debt Transparency Act Report

Agency Name: Lottery
 Agency Number: 458
 Reporting Period Ending: 3/31/2026

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	
458	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
458	XXXX										
458	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
458	XXXX										
458	All Other Funds*	\$187,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
458	711										
458	Totals	\$187,000	\$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



Debt Transparency Act Report

Agency Name: Department of Military Affairs

Agency Number: 466

Reporting Period Ending: March 31, 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*	\$396,000	\$3,000	\$241,000	\$238,000	\$0	\$0	\$0	\$1,000	\$33,000	\$0
466	0001										
466	Federal Funds*	\$1,179,000	\$21,000	\$1,486,000	\$708,000	\$0	\$0	\$1,000	\$1,000	\$334,000	\$0
466	0333	\$1,178,000	\$21,000	\$1,486,000				\$1,000	\$1,000	\$334,000	
466	Other	\$1,000	\$0	\$0	\$708,000			\$0	\$0	\$0	
466	All Other Funds*	\$285,000	\$3,000	\$110,000	\$171,000	\$0	\$0	\$0	\$0	\$127,000	\$0
466	Totals	\$1,860,000	\$27,000	\$1,837,000	\$1,117,000	\$0	\$0	\$1,000	\$2,000	\$494,000	\$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



Debt Transparency Act Report

Agency Name: Illinois Department of Healthcare and Family Services
Agency Number: 478
Reporting Period Ending: 3/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Agency Number	Funds	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*	\$609,580,000	\$808,000	\$1,290,759,000	\$110,688,000	\$0	\$2,000	\$21,000	\$33,000	\$828,000	\$0
478	Federal Funds*	\$0	\$0	\$0	\$0	\$100,000,000					
478	All Other Funds*	\$177,883,000	\$0	\$109,183,000	\$21,246,000	\$1,200,000,000	\$0	\$0	\$0	\$0	\$0
478	136	\$44,627,000	\$0	\$52,079,000	\$1,648,000	\$0	\$0	\$0	\$0	\$0	\$0
478	329	\$91,932,000	\$0	\$12,684,000	\$12,684,000	\$600,000,000	\$0	\$0	\$0	\$0	\$0
478	346	\$0	\$0	\$0	\$0	\$600,000,000	\$0	\$0	\$0	\$0	\$0
478	355	\$31,700,000	\$0	\$22,797,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	421	\$7,393,000	\$0	\$10,823,000	\$3,608,000	\$0	\$0	\$0	\$0	\$0	\$0
478	757	\$666,000	\$0	\$7,525,000	\$2,508,000	\$0	\$0	\$0	\$0	\$0	\$0
478	808	\$0	\$0	\$1,411,000	\$470,000	\$0	\$0	\$0	\$0	\$0	\$0
478	957	\$1,558,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	Other	\$7,000	\$0	\$1,864,000	\$328,000	\$0	\$0	\$0	\$0	\$0	\$0
478	Totals	\$787,463,000	\$808,000	\$1,399,942,000	\$131,934,000	\$1,300,000,000	\$2,000	\$21,000	\$33,000	\$828,000	\$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 hospital fee for service claims and Medicare Part D Clawback payments to the federal government in the previous month that does not repeat. Other Funds Column B: 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 a reduction in outstanding managed care adjustment payments and the timing of previous month managed care directed payments that does not repeat. 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. 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 Fund: This supplemental appropriation request is funded mainly by growth in the managed care assessment and a higher federal match rate. The supplemental appropriation will allow greater spending from the County Provider Trust fund thereby reducing reliance on GRF. 346 Fund: The supplemental appropriation is necessary due in large part to later than expected federal approval of the revised hospital assessment program. Rural Healthcare Transformation Fund: HFS is requesting a \$100 million FY26 appropriation from the yet to be established Rural Healthcare Transformation Fund (should be included in the FY27 Budget Implementation Bill) to begin payments authorized by the federal House Resolution 1 (HR1).

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 March 31, 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 \$6,900 in PPI had accrued to GRF and Related Funds as of March 31, 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.



Debt Transparency Act Report

Agency Name: Public Health
Agency Number: 482
Reporting Period Ending: March 31, 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	
482	General Funds*	\$6,296,000	\$99,000	\$0	\$0	\$10,600,000	\$0	\$0	\$0	\$11,000	\$0
482	0001	\$6,296,000	\$99,000			\$10,600,000				\$11,000	
482	Federal Funds*	\$8,432,000	\$178,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
482	0063	\$8,055,000	\$177,000							\$1,000	
482	Other	\$377,000	\$1,000								
482	All Other Funds*	\$2,436,000	\$111,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000	\$29,000	\$0
482	0611	\$0	\$0			\$1,000,000					
482	Other	\$2,436,000	\$111,000			\$0			\$1,000	\$29,000	
482	Totals	\$17,164,000	\$388,000	\$0	\$0	\$11,600,000	\$0	\$0	\$1,000	\$41,000	\$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

CY Q1 invoices are starting to come in and be processed.

Narrative

Fund 0001 and fund 0611 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget.



Debt Transparency Act Report

Agency Name: Revenue
Agency Number: 492
Reporting Period Ending: 3/31/2026

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
492	General Funds*	\$271,902,000	\$0	\$0	\$271,902,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0001	\$40,000	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0278	\$271,862,000	\$0	\$0	\$271,862,000	\$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*	\$36,000	\$0	\$0	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0012	\$32,000	\$0	\$0	\$32,000	\$0	\$0	\$0	\$0	\$0	\$0
492	0384	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
492	Totals	\$271,938,000	\$0	\$0	\$271,938,000	\$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 for funds 0001 and 0012 were paid in the first week of the following month. Amounts listed for fund 0278 are expected to be paid in April as income tax payments are received and deposits are made into the fund.



Debt Transparency Act Report

Agency Name: Illinois State Police
 Agency Number: 493
 Reporting Period Ending: March 31, 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	
493	General Funds*	\$2,055,000	\$3,000					\$1,000	\$19,000		
493	0001000000	\$2,055,000	\$3,000					\$1,000	\$19,000		
493	Federal Funds*	\$111,000								\$16,000	
493	All Other Funds*	\$11,605,000	\$2,000				\$0	\$0	\$18,000		
493	612000000	\$3,250,000							\$4,000		
493	Other	\$8,355,000	\$2,000						\$14,000		
493											
493	Totals	\$13,771,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$53,000	\$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 invoices in parked status at the end of the prior month but not yet paid. The increase to All Other Funds and specifically fund #612, is due to invoices entered in March waiting on clarification before being processed.

Narrative

N/A





Debt Transparency Act Report

Agency Name: Illinois Department of Transportation
Agency Number: 494
Reporting Period Ending: 3/31/2026

Agency Number	A	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	\$0	\$0	
494	0001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	Federal Funds*	\$32,000	\$0	\$11,724,000	\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0095	\$19,000	\$0	\$6,116,000	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0433	\$0	\$0	\$415,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0853	\$13,000	\$0	\$5,193,000	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	All Other Funds*	\$68,300,000	\$7,000	\$461,431,000	\$68,297,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	
494	0011	\$53,507,000	\$6,000	\$169,423,000	\$53,504,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	
494	0012	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0019	\$1,232,000	\$0	\$3,793,000	\$1,232,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0309	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0310	\$1,000	\$0	\$86,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0413	\$0	\$0	\$13,146,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0414	\$0	\$0	\$18,436,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0415	\$0	\$0	\$5,967,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0553	\$0	\$0	\$34,868,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0554	\$0	\$0	\$9,295,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0559	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0627	\$0	\$0	\$50,640,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0648	\$71,000	\$0	\$17,182,000	\$71,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0695	\$0	\$0	\$458,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0863	\$0	\$0	\$234,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0902	\$6,341,000	\$0	\$73,781,000	\$6,341,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0928	\$309,000	\$0	\$5,124,000	\$309,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0952	\$0	\$0	\$36,824,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0956	\$19,000	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0959	\$3,704,000	\$1,000	\$15,773,000	\$3,704,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0964	\$0	\$0	\$5,305,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	0965	\$3,116,000	\$0	\$875,000	\$3,116,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
494	Totals	\$68,332,000	\$7,000	\$473,155,000	\$68,329,000	\$0	\$0	\$0	\$2,000	\$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

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.



Debt Transparency Act Report

Agency Name: Illinois Department of Veterans' Affairs
 Agency Number: 497
 Reporting Period Ending: March 31, 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*	\$146,000	\$25,000	\$287,000	\$137,000	\$0	\$0	\$0	\$1,000	\$8,000	\$0
497	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
497	All Other Funds*	\$77,000	\$13,000	\$1,034,000	\$0	\$0	\$0	\$0	\$0	\$36,000	\$0
497	Totals	\$223,000	\$38,000	\$1,321,000	\$137,000	\$0	\$0	\$0	\$1,000	\$44,000	\$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



Debt Transparency Act Report

Agency Name: Illinois Office of Executive Inspector General
 Agency Number: 509
 Reporting Period Ending: 3/31/2026

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
509	General Funds*	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	0001										
509	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	XXXX										
509	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	0627										
509	Totals	\$0	\$6,000	\$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.



Debt Transparency Act Report

Agency Name: EXECUTIVE ETHICS COMMISSION
 Agency Number: 510
 Reporting Period Ending: March 31, 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*	\$2,000		\$21,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
510	0001										
510	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	0011										
510	0215										
510	0317										
510	Totals	\$2,000	\$0	\$21,000	\$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

N/A

Narrative



Debt Transparency Act Report

Agency Name: Illinois Commerce Commission
 Agency Number: 524
 Reporting Period Ending: March 31, 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
524	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
524	XXXX										
524	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
524	XXXX										
524	All Other Funds*	\$1,000	\$0	\$0	\$0	\$2,549,000	\$0	\$0	\$0	\$0	\$0
524	XXXX										
524	Totals	\$1,000	\$0	\$0	\$0	\$2,549,000	\$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.

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

Variance Analysis

Narrative

Fund 0127 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget. 220 ILCS 50/11 (k) requires the ICC to grant to the State-Wide One-Call Notice System (JULIE, Inc.) the cash balance of all funds collected in the Illinois Underground Utility Facilities Damage Prevention Fund (0127). The increased appropriation request allows ICC to pay the remaining cash balance.





Debt Transparency Act Report

Agency Name: Illinois Environmental Protection Agency
 Agency Number: 532
 Reporting Period Ending: 3/31/2026

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
532	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	XXXX										
532	Federal Funds*	\$336,000	\$0	\$0	\$336,000	\$0	\$0	\$0	\$0	\$0	\$0
532	XXXX										
532	All Other Funds*	\$521,000	\$0	\$0	\$521,000	\$100,000	\$0	\$0	\$0	\$0	\$0
532	0275	\$0	\$0	\$0	\$0	\$100,000					
532	XXXX	\$521,000	\$0	\$0	\$521,000	\$0					
532	Totals	\$857,000	\$0	\$0	\$857,000	\$100,000	\$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.

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

Variance Analysis

NA

Narrative

Fund 0275 insufficiently appropriated based on fiscal year 2026 supplemental appropriation report from the Governor's Office of Management and Budget.



Debt Transparency Act Report

Agency Name: Commission on Equity and Inclusion
 Agency Number: 533
 Reporting Period Ending: March 31, 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
533	General Funds*	\$4,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
533	0001										
533	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
533	N/A										
533	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
533	Totals	\$4,000	\$0	\$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



Debt Transparency Act Report

Agency Name: Guardianship and Advocacy Commission

Agency Number: 537

Reporting Period Ending: March 31, 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	
537	General Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
537	0001										
537	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
537	XXXX										
537	All Other Funds*	\$68,000	\$0	\$0	\$68,000	\$0	\$0	\$0	\$0	\$0	
537	0297										
537	Totals	\$68,000	\$0	\$0	\$68,000	\$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.

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 Human Rights Commission
 Agency Number: 542
 Reporting Period Ending: March 31, 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
542	General Funds*	\$35,000	\$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	\$35,000	\$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.





Debt Transparency Act Report

Agency Name: ICJIA
Agency Number: 546
Reporting Period Ending: March 31, 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* XXXX	\$514,000	\$2,000	\$0	\$129,000	\$0	\$0	\$0	\$0	\$1,000	\$0
546	Federal Funds* XXXX	\$627,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0
546	All Other Funds* XXXX	\$536,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
546	Totals	\$1,677,000	\$3,000	\$0	\$129,000	\$0	\$0	\$0	\$0	\$5,000	\$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



Debt Transparency Act Report

Agency Name: ILLINOIS STATE TOLL HIGHWAY AUTHORITY
 Agency Number: 557
 Reporting Period Ending: 3/31/2026

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	
557	XXXX										
557	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
557	XXXX										
557	All Other Funds*	\$137,352,000	\$0	\$14,646,000	\$21,369,000	\$0	\$0	\$0	\$0	\$0	
557	0455	\$137,352,000	\$0	\$14,646,000	\$21,369,000	\$0	\$0	\$0	\$0	\$0	
557	Totals	\$137,352,000	\$0	\$14,646,000	\$21,369,000	\$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.

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 \$ 16 million from the February 2026 reporting period due to a decrease in earned-to-date construction pay estimates. The Agency's estimated pending liabilities decreased by \$ 271 thousand from the February 2026 reporting period due to lower non-invoiced M&O accruals compared to actual invoiced accruals. The Agency's estimated payments made within 10 business days increased by \$16 million from the February 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 April 1, 2026 to April 6, 2026.



Debt Transparency Act Report

Agency Name: Illinois Workers' Compensation Commission
 Agency Number: 563
 Reporting Period Ending: March 31, 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
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



Debt Transparency Act Report

Agency Name: Illinois Gaming Board
 Agency Number: 565
 Reporting Period Ending: 03/31/2026

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	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	XXXX										
565	All Other Funds*	\$15,593,000	\$0	\$0	\$15,593,000	\$0	\$0	\$0	\$0	\$0	\$0
565	129										
565	Totals	\$15,593,000	\$0	\$0	\$15,593,000	\$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 03/31/2026 are reported in whole dollars. There are no pending liabilities exceeding \$1 million as of 03/31/2026.



Debt Transparency Act Report

Agency Name: Law Enforcement Training & Std
 Agency Number: 569
 Reporting Period Ending: March 31, 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* XXXX	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Federal Funds* XXXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	All Other Funds* XXXX	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
569	Totals	\$21,000	\$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

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



Debt Transparency Act Report

Agency Name: Prisoner Review Board
 Agency Number: 578
 Reporting Period Ending: 3/31/2026

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*	\$56,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	0001		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	All Other Funds*	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	0366		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	Totals	\$61,000	\$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





Debt Transparency Act Report

Agency Name: Illinois Racing Board

Agency Number: 579

Reporting Period Ending: March 31, 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	
579	XXXX										
579	Federal Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
579	XXXX										
579	All Other Funds*	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	
579	0632										
579	Totals	\$2,000	\$0	\$0	\$2,000	\$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.

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

Variance Analysis

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

Narrative



Debt Transparency Act Report

Agency Name: Property Tax Appeal Board
 Agency Number: 580
 Reporting Period Ending: March 31st, 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*	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
580	0802										
580	Totals	\$3,000	\$0	\$0	\$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

At March 31st, 2026, the agency had \$209.20 outstanding bills stamped as received and submitted for payment as of 4/2/26. As of 4/08/26 the agency received and submitted \$7316.20 bills for payment. The agency estimates \$2,539.98 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.



Debt Transparency Act Report

Agency Name: Illinois State Board of Education
Agency Number: 586
Reporting Period Ending: 3/31/2026

	A Funds	B	C	D	E	F Unappropriated Liabilities	G	H	I	J	K
		Liability Reporting					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
586	General Funds*	\$16,438,000	\$0	\$796,000	\$8,858,000	\$0	\$12,000	\$0	\$0	\$0	\$0
586	001	\$16,329,000	\$0	\$796,000	\$8,749,000		\$12,000				
586	007	\$109,000			\$109,000						
586											
586	Federal Funds*	\$177,773,000	\$0	\$87,450,000	\$174,954,000	\$0	\$0	\$0	\$0	\$0	\$0
586	410	\$98,359,000		\$87,450,000	\$98,359,000						
586	560	\$2,601,000			\$2,601,000						
586	561	\$76,813,000			\$73,994,000						
586											
586	All Other Funds*	\$6,644,000	\$0	\$0	\$6,644,000	\$0	\$0	\$0	\$0	\$0	\$0
586	802	\$5,309,000	\$0	\$0	\$5,309,000						
586	016	\$184,000			\$184,000						
586	144	\$52,000			\$52,000						
586	159	\$1,000			\$1,000						
586	568	\$1,098,000			\$1,098,000						
586	569	\$0									
586											
586	Totals	\$200,855,000	\$0	\$88,246,000	\$190,456,000	\$0	\$12,000	\$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 410, Fund 560, Fund 561, and Fund 802): Variance is due to the timing of submission of expenditure reports by school districts; (All other funds): 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.



Debt Transparency Act Report

Agency Name: State Board of Elections
 Agency Number: 587
 Reporting Period Ending: 3/31/2026

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*	\$64,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
587	XXXX										
587	Federal Funds*	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	All Other Funds*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	XXXX										
587	Totals	\$65,000	\$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



Debt Transparency Act Report

Agency Name: Illinois Emergency Management Agency and Office of Homeland Security
 Agency Number: 588
 Reporting Period Ending: 3/31/2026

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	
588	General Funds*	\$857,000	\$0	\$3,412,000	\$857,000	\$0	\$0	\$0	\$0	\$0	
588	001	\$857,000	\$0	\$3,412,000	\$857,000	\$0	\$0	\$0	\$0	\$0	
588											
588	Federal Funds*	\$5,386,000	\$0	\$110,507,000	\$5,386,000	\$0	\$0	\$0	\$0	\$0	
588	0191	\$65,000	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	
588	0484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
588	0491	\$29,000	\$0	\$16,020,000	\$29,000	\$0	\$0	\$0	\$0	\$0	
588	0497	\$33,000	\$0	\$0	\$33,000	\$0	\$0	\$0	\$0	\$0	
588	0710	\$5,242,000	\$0	\$94,487,000	\$5,242,000	\$0	\$0	\$0	\$0	\$0	
588	0324	\$17,000	\$0	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0	
588											
588	All Other Funds*	\$1,406,000	\$0	\$0	\$1,406,000	\$0	\$0	\$0	\$0	\$0	
588	0067	\$303,000	\$0	\$0	\$303,000	\$0	\$0	\$0	\$0	\$0	
588	0173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
588	0588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
588	0667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
588	0796	\$619,000	\$0	\$0	\$619,000	\$0	\$0	\$0	\$0	\$0	
588	0882	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	
588	0942	\$13,000	\$0	\$0	\$13,000	\$0	\$0	\$0	\$0	\$0	
588	0668	\$466,000	\$0	\$0	\$466,000	\$0	\$0	\$0	\$0	\$0	
588	Totals	\$7,649,000	\$0	\$113,919,000	\$7,649,000	\$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.

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.



Debt Transparency Act Report

Agency Name: Illinois Labor Relations Board
 Agency Number: 590
 Reporting Period Ending: 3/31/2026

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*	\$21,000	\$0	\$0	\$21,000	\$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	\$21,000	\$0	\$0	\$21,000	\$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



Debt Transparency Act Report

Agency Name: Illinois Board of Higher Education
Agency Number: 601
Reporting Period Ending: 3.31.26

	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 only ¹
601	General Funds*	\$57	\$0	\$0	\$57	\$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*	\$336	\$0	\$0	\$336	\$0	\$0	\$0	\$0	\$0	\$0
601	XXXX										
601	Totals	\$393	\$0	\$0	\$393	\$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



Debt Transparency Act Report - Universities

Agency Name: Chicago State University
 Agency Number: 608
 Reporting Period Ending: 3/31/2026

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	\$32,926,000	79.7%	\$8,408,600	\$1,800,000	\$0	\$0	\$0	\$0	\$0
608	0007	\$41,334,600	\$32,926,000	79.7%	\$8,408,600	\$1,800,000	\$0	\$0	\$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	\$3,135,000	94.8%	\$172,000	\$134,000	\$0	\$0	\$0	\$0	\$0
608	0022	\$307,000	\$169,000		\$138,000	\$100,000					
608	0223	\$3,000,000	\$2,966,000		\$34,000	\$34,000					
608	Totals	\$44,641,600	\$36,061,000	80.8%	\$8,580,600	\$1,934,000	\$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



Debt Transparency Act Report - Universities

Agency Name: Eastern Illinois University
Agency Number: 612
Reporting Period Ending: 3/31/2026

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	\$40,583,000	82.2%	\$8,812,200	\$5,714,000	\$0	\$0	\$0	\$0	\$0
612	0001	\$500,000	\$314,000	62.8%	\$186,000	\$9,000	\$0	\$0	\$0	\$0	\$0
612	0007	\$48,895,200	\$40,269,000	82.4%	\$8,626,200	\$5,705,000	\$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	\$3,000	\$0	\$0	\$0	\$0	\$0
612	0417	\$7,000	\$7,000	100.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612	Totals	\$49,402,200	\$40,590,000	82.2%	\$8,812,200	\$5,717,000	\$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

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: March 31, 2026

	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	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	\$26,663,000	97.4%	\$713,700	\$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	\$26,663,000	97.4%	\$713,700	\$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



Debt Transparency Act Report - Universities

Agency Name: Northeastern Illinois University
 Agency Number: 620
 Reporting Period Ending: March 31, 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	\$40,900,000	97.4%	\$1,081,500	\$1,000	\$1,073,000	\$0	\$0	\$0	\$0
620	0007-BFY 2026	\$41,981,500	\$40,900,000	97.4%	\$1,081,500	\$1,000	\$1,073,000	\$0	\$0	\$0	\$0
620	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	XXXX										
620	All Other Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	XXXX										
620	Totals	\$41,981,500	\$40,900,000	97.4%	\$1,081,500	\$1,000	\$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)



Debt Transparency Act Report - Universities

Agency Name: Western Illinois University
 Agency Number: 628
 Reporting Period Ending: March 31, 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*	\$58,531,000	\$45,072,000	77.0%	\$13,459,000	\$408,000	\$1,317,000	\$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	\$0	0.0%	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
628	0417										
628	Totals	\$58,541,000	\$45,072,000	77.0%	\$13,469,000	\$408,000	\$1,317,000	\$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: 3/31/26

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	\$79,600,000	96.9%	\$2,575,300	\$28,000	\$0	\$0	\$0	\$0	
636	0007										
636	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	
636	XXXX										
636	All Other Funds*	\$30,000	\$0	0.0%	\$30,000	\$0	\$0	\$0	\$0	\$0	
636	0417										
636	Totals	\$82,205,300	\$79,600,000	96.8%	\$2,605,300	\$28,000	\$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



Debt Transparency Act Report - Universities

Agency Name: Northern Illinois University
 Agency Number: 644
 Reporting Period Ending: March 31, 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	\$101,627,000	98.1%	\$2,012,900	\$0	\$0	\$0	\$0	\$0	
644	0007	\$103,639,900	\$101,627,000	98.1%	\$2,012,900	\$0	\$0	\$0	\$0	\$0	
644	Federal Funds*	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	
644	N/A	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	
644	All Other Funds*	\$22,000	\$0	0.0%	\$22,000	\$0	\$0	\$0	\$0	\$0	
644	0417**	\$22,000	\$0	0.0%	\$22,000	\$0	\$0	\$0	\$0	\$0	
644	Totals	\$103,661,900	\$101,627,000	98.0%	\$2,034,900	\$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: 03/31/26

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	\$199,848,000	86.1%	\$32,138,400	\$16,027,000	\$0	\$0	\$0	\$0	
664	0001	\$4,829,400	\$1,908,000		\$2,921,400	\$27,000					
664	0007	\$227,157,000	\$197,940,000		\$29,217,000	\$16,000,000	\$0				
664	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	
664	All Other Funds*	\$1,266,000	\$923,000	72.9%	\$343,000	\$55,000	\$0	\$0	\$0	\$0	
664	0022	\$1,250,000	\$923,000		\$327,000	\$55,000					
664	0417	\$16,000	\$0		\$16,000	\$0					
664	Totals	\$233,252,400	\$200,771,000	86.1%	\$32,481,400	\$16,082,000	\$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



Debt Transparency Act Report - Universities

Agency Name: University of Illinois
Agency Number: 676
Reporting Period Ending: March 31, 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	\$596,952,000	81.8%	\$132,992,600	\$60,000,000	\$0	\$0	\$0	\$0	\$0
676	0001	\$61,353,800	\$33,711,000	54.9%	\$27,642,800	\$0	\$0	\$0	\$0	\$0	\$0
676	0007	\$668,590,800	\$563,241,000	84.2%	\$105,349,800	\$60,000,000	\$0	\$0	\$0	\$0	\$0
676	Federal Funds*	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	\$0
676	XXXX										
676	All Other Funds*	\$9,888,700	\$6,036,000	61.0%	\$3,852,700	\$0	\$0	\$0	\$0	\$0	\$0
676	0417	\$250,000	\$172,000	68.8%	\$78,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0047	\$7,358,700	\$4,596,000	62.5%	\$2,762,700	\$0	\$0	\$0	\$0	\$0	\$0
676	0840	\$500,000	\$202,000	40.4%	\$298,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0240	\$300,000	\$241,000	80.3%	\$59,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0294	\$400,000	\$277,000	69.3%	\$123,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0022	\$500,000	\$415,000	83.0%	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0764	\$250,000	\$133,000	53.2%	\$117,000	\$0	\$0	\$0	\$0	\$0	\$0
676	0611	\$330,000	\$0	0.0%	\$330,000	\$0	\$0	\$0	\$0	\$0	\$0
676	Totals	\$739,833,300	\$602,988,000	81.5%	\$136,845,300	\$60,000,000	\$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





Debt Transparency Act Report

Agency Name: ICCB
Agency Number: 684
Reporting Period Ending: March 31, 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	
684	General Funds*	\$24,000	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
684	XXXX										
684	Federal Funds*	\$143,000	\$0	\$0	\$100,000	\$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	\$167,000	\$0	\$0	\$115,000	\$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



Debt Transparency Act Report

Agency Name: ILLINOIS STUDENT ASSISTANCE COMMISSION
 Agency Number: 691
 Reporting Period Ending: March 31, 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	
691	General Funds*	\$129,000	\$0	\$427,000	\$129,000	\$0	\$0	\$0	\$0	\$0	
691	001	\$129,000		\$427,000	\$129,000						
691	007	\$0		\$0	\$0						
691	Federal Funds*	\$0	\$0	\$443,000	\$97,000	\$0	\$0	\$0	\$0	\$0	
691	664			\$228,000	\$97,000						
691	701	\$0		\$215,000	\$0						
691	All Other Funds*	\$44,000	\$0	\$3,655,000	\$44,000	\$0	\$0	\$0	\$0	\$0	
691	557	\$44,000		\$3,655,000	\$44,000						
691	Totals	\$173,000	\$0	\$4,525,000	\$270,000	\$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.

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.



Debt Transparency Act Report

Agency Name: State Universities Civil Service System
 Agency Number: 695
 Reporting Period Ending: March 31, 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
695	General Funds*	\$170	\$0	\$0	\$170	\$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	\$170	\$0	\$0	\$170	\$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