

**STATEWIDE
ACCOUNTING
MANAGEMENT
SYSTEM**

SAMS MANUAL

Material Transmitted: 15, 23 and 27

Purpose: The purpose of this revision is to (1) inform the agencies of revised procedures, (2) make certain procedures are clearer through revision and exhibits and (3) issue revised charts and other listings which reflect current codes and descriptions.

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 66

Date: September 1, 2006

Effective Date: October 1, 2006

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

Material Transmitted: 15, 23 and 27

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REMOVE

15.20.10 Exhibits	1-2 of 10 15.20.10-A and B
23.30.40 Exhibit	1-2 of 2 23.30.40-A
Exhibits	27.20.26-A and B
27.20.35	3-8 of 8
27.20.37	3 of 3
27.20.38	1-12 of 12
27.20.40 Exhibits	1-11 of 11 27.20.40-A and B
27.20.46	1-2 of 3
27.20.65	1-8 of 8
27.20.79 Exhibits	1-6 of 6 27.20.79-A and B
27.20.80	1-8 of 8
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27.20.82 Exhibits	1-3 of 3 27.20.82-A and B
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** PROCEDURE BULLETIN **

Procedure Bulletin Number 66

Date: September 1, 2006

Effective Date: October 1, 2006

INSERT

15.20.10 Exhibits	1-2 of 10 15.20.10-A, A1 and B
23.30.40 Exhibit	1-2 of 2 23.30.40-A
Exhibits	27.20.26-A and B
27.20.35	3-8 of 8
27.20.37	3 of 3
27.20.38	1-12 of 12
27.20.40 Exhibits	1-11 of 11 27.20.40-A and B
27.20.46	1-2 of 3
27.20.65	1-8 of 8
27.20.79 Exhibits	1-8 of 8 27.20.79-A and B
27.20.80	1-8 of 8
27.20.81 Exhibits	1-2 of 2 27.20.81-A and B
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27.20.85 Exhibits	1-9 of 9 27.20.85-A and B
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**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 1 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE October 1, 2006
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 07-002

INPUT REQUIREMENTS

Obligation data submitted to the Comptroller is used to establish and maintain a file of individual obligations by agency and account.

Comptroller-Approved Input Format

The Contract Obligation Document (C-23) is used to obligate contracts, leases, purchase orders, sub-orders, and printing orders. Specific examples of Contract Obligation Documents are included at the end of this section. Exhibit 15.20.10-A1 is a blank copy of the Contract Obligation Document (C-23) that is provided for agency use.

The Contract Obligation Document (C-23), when submitted for contract and lease purposes, must contain those data elements indicated on Exhibit 15.20.10-A.

The following explain these data elements and the processing options they provide. The reference numbers next to each data element refer to the items shown in Exhibit 15.20.10-A and Exhibit 15.20.10-B.

(1) Agency Number

Enter the first three digits of the agency number contained in the organizational unit segment of the appropriation account code included in data element 12.

(2) Fiscal Year

Enter the last two digits of the fiscal year to which the obligation pertains. Thus, if an obligation pertains to fiscal year 2002, 02 is entered in this position.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 2 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2004
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 04-002

(3) Transaction Code

Enter the four-digit code which indicates the type of obligation and processing action to be taken by the Comptroller. (See Exhibit 15.20.10-C.)

The four digits of the transaction code are structured as follows:

AA BB
.
.
.
.
..... Type Code
 ... Action Code

Type Code

The first two digits are the type code which indicate the type of contract, lease, or purchase being obligated and/or filed. On-line agencies should reference Purchase Order Type (XPOT) Table on Exhibit 15.20.10-E for crosswalk between SAMS and CUSAS order types.

A. Contracts and Leases

If the obligation relates to a contract or lease, the first two digits (type code) of the transaction code must be one of the following:

- 21 - Professional or Artistic - External Vendor
- 22 - Professional or Artistic - State Agency

- 23 - Construction

- 27 - Awards and Grants (Financial Assistance)

- 28 - Other Contract - External Vendor
- 29 - Other Contract - State Agency

State of Illinois Contract - Obligation Document

Agency No. _____

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
_____	_____	_____	_____	_____	_____
Contract Action		Class Code	Governor's Release No.	Vendor's Name and Address	
1. <input type="checkbox"/> New 2. <input type="checkbox"/> Change		_____	_____	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
Appropriation Account Code		Obligation Amount			
_____		_____			
_____		_____			
		Multiple Year Contract		Maximum Contract Amount	
		From _____ To _____ <small>Month/Day/Year Month/Day/Year</small>		_____	
		Current Fiscal Year of Contract		Annual Contract Amount	
		From _____ To _____ <small>Month/Day/Year Month/Day/Year</small>		_____	
		Multiple Year Contract Amounts		Year 2 — 7 (and over)	
		2	3	4	
		5	6	7	

Description

Method of Compensation	Award Code	Travel Expenses
(If Multiple Rates, Specify)	1. <input type="checkbox"/> Bids Required	Yes _____ No _____
_____ Per _____ <small>(Rate) (Time)</small>	2. <input type="checkbox"/> Exempt From Bid	_____ Amount
_____	3. <input type="checkbox"/> Exempt/Bids Obtained	_____ Advance Payment
_____	4. <input type="checkbox"/> Emergency	Yes _____ No _____

Prepared By _____	Date _____	Contracting Agency/Division _____
Authorized By _____	Date _____	Filing Agency/Division _____

State of Illinois Contract - Obligation Document

(1)
Agency No. 3 6 0

-Please Type-

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2) 0 2	(3) 2 1 1 0	(4) 0 0 0 0 A B 1 2 7	(5) 7-1-01	(6) 335 35 4966	(7) 02
Contract Action		Class Code	Governor's Release No.		
1. <input checked="" type="checkbox"/> New 2. <input type="checkbox"/> Change (8)		(9)	(10)		
Appropriation Account Code		Obligation Amount		(11) Smith John 141 E Jackson St Chicago IL 60604	
001-36010-1200-0000		10,000.00			
001-36001-1200-0000		75,000.00			
		Multiple Year Contract		Maximum Contract Amount	
(12)		(13)		(15)	
		From (14) _____ To _____ <small>Month/Day/Year Month/Day/Year</small>			
		Current Fiscal Year of Contract		Annual Contract Amount	
		(16) From 7-1-01 To 6-30-02 <small>Month/Day/Year Month/Day/Year</small>		(17) 85,000.00 <small>Reimbursement Expenses Included</small>	
		Multiple Year Contract Amounts		Year 2 — 7 (and over)	
		2	(18)	3	4
		5		6	7

Description

(19)

To provide legal services.

Method of Compensation	Award Code	Travel Expenses
(20) 150.00 Per HR <small>(Rate) (Time)</small>	(If Multiple Rates, Specify) _____ _____ _____	1. <input checked="" type="checkbox"/> Bids Required 2. <input type="checkbox"/> Exempt From Bid 3. <input type="checkbox"/> Exempt/Bids Obtained 4. <input type="checkbox"/> Emergency (21)
		Yes <input checked="" type="checkbox"/> No (22) 8,000.00 (23) Amount Advance Payment Yes _____ No <input checked="" type="checkbox"/>

(24) <u>Lucy Jones</u>	7-1-01	Illinois State Comptroller
Prepared By	Date	Contracting Agency/Division
(25) <u>Fred Kelley</u>	7-1-01	Illinois State Comptroller
Authorized By	Date	Filing Agency/Division

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.
23.30.40 1 of 2

SUB-SECTION OUTPUT REPORT PROCEDURES

EFFECTIVE DATE
October 1, 2006

PROCEDURE U.S. SAVINGS BONDS

REVISION NUMBER
07-002

U.S. SAVINGS BONDS (Exhibit 23.30.40-A)

PURPOSE

United States Savings Bonds, Series EE, are printed in the State payroll system.

SEQUENCE

Bonds are printed in bond denominations (major), pay code and Social Security Number sequence.

FREQUENCY

Bonds will be printed weekly for all employees whose bond deductions in the previous week have caused their accumulated bond deductions to equal the purchase price of the bond they are purchasing.

DISTRIBUTION

Bonds are distributed using the same procedure as warrants.

CONTENTS

The data elements printed on the face of the bond are:

1. Social Security Number – This is the last 4 digits of the Social Security Number of the bond owner.
2. Name and Address – This is the name and address of the bond owner.
3. POD/OR – The connector identifies whether the second named person on the bond is a beneficiary (POD) or a co-owner (OR).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.40 2 of 2
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE January 1, 1981
PROCEDURE	U.S. SAVINGS BONDS	REVISION NUMBER 81-002

4. Name – This is the name of the bond beneficiary or co-owner.
5. Pay Code – The pay code is printed on the bond for distribution purposes.
6. Issue Date – This is the month and year that the bond was paid for and indicates the first month upon which interest is calculated.
7. Validation Stamp – The Comptroller’s validation stamp, and the validation date of the bond, is printed on the face of each bond.

1000

UNITED STATES SAVINGS BOND

THE UNITED STATES OF AMERICA
ONE THOUSAND DOLLARS

SERIES EE
INTEREST CEASES 30 YEARS
FROM ISSUE DATE

*** ** 3333
GOV. SEC. ID. NO.

To SALLY SUE SAND
123 SANDERSON ST
SANDOVAL IL 62621

OR
SANDRA SAND
04 003 06

03 2006
MONTH YEAR
ISSUE DATE

COMPTROLLER
STATE OF
ILLINOIS
SPRINGFIELD
03/15/06

0072823767

04 003 06 0072823767

INDEPENDENCE HALL

ROBERT E. RUBIN
Secretary of the Treasury

M72823767EE

VOID

⑆000090007⑆07 10072823767⑆

VOID

State of Illinois Proprietary Funds Trial Balance June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
---	---

Account Number Account Description		Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
<u>Assets</u>							
101	Cash on Deposit with State Treasurer (including Intransit Items)	\$	\$	\$	\$	\$	\$
102	Locally-Held Cash and Cash Equivalents						
103	Petty Cash						
105	Total Cash and Cash Equivalents						
109	Investments, Current						
110	Unamortized Premiums (Discounts) on Investments, Current						
111	Total Investments, Current						
113	Investments, Long Term						
114	Unamortized Premiums (Discounts) on Investments, Long Term						
115	Total Investments, Long Term						
117	Taxes Receivable						
118	Allowance for Uncollectible Taxes						
121	Interest and Penalties Receivable on Taxes						
122	Allowance for Uncollectible Interest and Penalties on Taxes	()				()	()
125	Total Taxes Receivables, Net						
126	Due From Other Government-Federal						
127	Due From Other Government-Local						
128	Allowance for Uncollectible Due from Other Governments	()				()	()
130	Total Intergovernmental Receivables, Net						
135	Other Receivables						
136	Allowance for Uncollectible Other Receivables	()				()	()
140	Total Other Receivables, Net						

State of Illinois	Agency _____
Proprietary Funds	Agency # _____
Trial Balance	Fund Name _____
June 30, 20 _____	Fund # _____

Account Number Account Description		Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
141	Due from Other Funds						
144	Due from Component Units						
148	Unamortized Bond Issuance Costs, Current						
149	Unamortized Bond Issuance Costs, Long-Term						
150	Inventories						
151	Prepaid Expenses						
152	Loans and Notes Receivable, Current						
153	Allowance for Uncollectible Loans and Notes Receivable, Current	()				()	()
154	Total Loans and Notes Receivable, Current, Net						
155	Loans and Notes Receivable, Long-Term						
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term	()				()	()
157	Total Loans and Notes Receivable, Long-Term, Net						
159	Restricted Assets - Cash and Cash Equivalents, Current						
160	Restricted Assets - Investments, Current						
161	Restricted Assets - Other Receivables, Current						
162	Restricted Assets - Due From Other Funds, Current						
163	Restricted Assets - Loans and Notes Receivable, Net, Current						
164	Restricted Assets - Cash and Cash Equivalents, Long-Term						
165	Restricted Assets - Investments, Long-Term						
166	Restricted Assets - Loans and Notes Receivable, Net, Long-Term						
167	Capital Assets, not being depreciated						
168	Capital Assets, being depreciated						
169	Accumulated Depreciation	()				()	()
170	Total Capital Assets, Net						
175	Other Assets, Current						
176	Other Assets, Long-Term						
177	Total Other Assets						
195	Total Assets	\$	\$	\$	\$	\$	\$

State of Illinois Proprietary Funds Trial Balance June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
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Account Number Account Description		Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
<u>Liabilities</u>							
205	Accounts Payable and Accrued Liabilities	\$	\$	\$	\$	\$	\$
208	Due to Other Government-Federal						
209	Due to Other Government-Local						
210	Total Intergovernmental Payables						
215	Due to Other Funds						
216	Due to Component Units						
221	Deferred Revenue - Unearned						
235	Notes Payable, Current						
236	Notes Payable, Long-Term						
246	Revenue Bonds Payable, Current						
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current						
248	Unamortized Discounts on Bonds Sold - Revenue Bonds, Current						
249	Unamortized Deferred Amounts on Bond Refundings, Current						
250	Total Revenue Bonds Payable, Current						
251	Revenue Bonds Payable, Long-Term						
252	Unamortized Premiums on Bonds Sold - Revenue Bonds, Long-Term						
253	Unamortized Discounts on Bonds Sold - Revenue Bonds, Long-Term						
254	Unamortized Deferred Amounts on Bond Refundings, Long-Term						
255	Total Revenue Bonds Payable, Long-Term						

State of Illinois Proprietary Funds Trial Balance June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____
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Account Number Account Description		Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
260	Leases and Installment Purchases Payable, Current						
261	Leases and Installment Purchases Payable, Long-Term						
270	Compensated Absences, Current						
271	Compensated Absences, Long-Term						
278	Other Obligations, Current						
279	Other Obligations, Long-term						
280	Certificates of Participation, Current						
281	Unamortized Premium on Certificates sold, Current						
282	Unamortized (Discounts) on Certificates sold, Current						
283	Unamortized Deferred Amounts on Certificate Refundings, Current						
284	Total Certificates of Participation, Current						
285	Certificates of Participation, Long-Term						
286	Unamortized Premium on Certificates sold, Long-Term						
287	Unamortized (Discounts) on Certificates sold, Long-Term						
288	Unamortized Deferred Amounts on Certificate Refundings, Long-Term						
289	Total Certificates of Participation, Long-Term						
295	Total Liabilities	\$	\$	\$	\$	\$	\$
Net Assets							
309	Unrestricted	\$	\$	\$	\$	\$	\$
335	Invested in Capital Assets, Net of Related Debt						
Restricted for:							
336	Debt Service						
337	Capital Projects						
338	Other Purposes						
339	Total Restricted Net Assets						
350	Total Net Assets	\$	\$	\$	\$	\$	\$

State of Illinois Proprietary Funds Trial Balance June 30, 20 1	Agency 2 ABC Authority Agency # 3 598 Fund Name 4 Home Loan Fund # 5 1201
--	--

Account Number	Account Description	Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
<u>Assets</u>							
101	Cash on Deposit with State Treasurer (including Intransit Items)	\$ 6 223	\$ 7	\$ 7	\$ 7	\$ 8 223	\$ 9 223
102	Locally-Held Cash and Cash Equivalents	1,350				1,350	1,350
103	Petty Cash						
105	Total Cash and Cash Equivalents	10 1,573	10	10	10	10 1,573	10 1,133
109	Investments, Current	287				287	242
110	Unamortized Premiums (Discounts) on Investments, Current						
111	Total Investments, Current	287				287	242
113	Investments, Long Term						
114	Unamortized Premiums(Discounts) on Investments, Long Term						
115	Total Investments, Long Term						
117	Taxes Receivable						
118	Allowance for Uncollectible Taxes						
121	Interest and Penalties Receivable on Taxes						
122	Allowance for Uncollectible Interest and Penalties on Taxes	()				()	()
125	Total Taxes Receivables, Net						
126	Due From Other Government - Federal						
127	Due From Other Government - Local	2,680				2,680	2,230
128	Allowance for Uncollectible Due from Other Governments	()				()	()
130	Total Intergovernmental Receivables, Net	2,680				2,680	2,230
135	Other Receivables	3,745	(1,410)			2,335	2,618
136	Allowance for Uncollectible Other Receivables	()				()	()
140	Total Other Receivables, Net	3,745	(1,410)			2,335	2,618

State of Illinois Proprietary Funds Trial Balance June 30, 20 1	Agency 2 ABC Authority Agency # 3 598 Fund Name 4 Home Loan Fund # 5 1201
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Account Number	Account Description	Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
141	Due from Other Funds	6	7 1,410	7	7	8 1,410	9 1,013
144	Due from Component Units						
148	Unamortized Bond Issuance Costs, Current						
149	Unamortized Bond Issuance Costs, Long-Term						
150	Inventories	200				200	250
151	Prepaid Expenses						
152	Loans and Notes Receivable, Current		100			100	
153	Allowance for Uncollectible Loans and Notes Receivable	()	(10)			(10)	()
154	Total Loans and Notes Receivable, Current, Net		90			90	
155	Loans and Notes Receivable, Long-Term	3,620	(100)			3,520	2,700
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term	(1,090)	10			(1,080)	(680)
157	Total Loans and Notes Receivable, Long-Term, Net	2,530	(90)			2,440	2,020
159	Restricted Assets - Cash and Cash Equivalents, Current						
160	Restricted Assets - Investments, Current						
161	Restricted Assets - Other Receivables, Current						
162	Restricted Assets - Due From Other Funds, Current						
163	Restricted Assets - Loans and Notes Receivable, Net, Current						
164	Restricted Assets - Cash and Cash Equivalents, Long-Term						
165	Restricted Assets - Investments, Long-Term						
166	Restricted Assets - Loans and Notes Receivable, Net, Long-Term						
167	Capital Assets, not being depreciated	620				620	620
168	Capital Assets, being depreciated	2,420	88			2,508	2,217
169	Accumulated Depreciation	(628)	(255)			(883)	(808)
170	Total Capital Assets, Net	2,412	(167)			2,245	2,029
175	Other Assets, Current						
176	Other Assets, Long-Term						
177	Total Other Assets						
195	Total Assets	11 18,427	11 (167)	11	11	11 18,260	11 17,292

State of Illinois Proprietary Funds Trial Balance June 30, 20 1	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">Agency</td> <td style="width: 10%; border: 1px solid black; border-radius: 50%; text-align: center;">2</td> <td style="width: 75%;">ABC Authority</td> </tr> <tr> <td>Agency #</td> <td style="border: 1px solid black; border-radius: 50%; text-align: center;">3</td> <td>598</td> </tr> <tr> <td>Fund Name</td> <td style="border: 1px solid black; border-radius: 50%; text-align: center;">4</td> <td>Home Loan</td> </tr> <tr> <td>Fund #</td> <td style="border: 1px solid black; border-radius: 50%; text-align: center;">5</td> <td>1201</td> </tr> </table>	Agency	2	ABC Authority	Agency #	3	598	Fund Name	4	Home Loan	Fund #	5	1201
Agency	2	ABC Authority											
Agency #	3	598											
Fund Name	4	Home Loan											
Fund #	5	1201											

Account Number	Account Description	Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
<u>Liabilities</u>							
205	Accounts Payable and Accrued Liabilities	\$ 6 (4,166)	\$ 7 (60)	\$ 7	\$ 7	\$ 8 (4,226)	\$ 9 (4,098)
208	Due to Other Government - Federal						
209	Due to Other Government - Local	(253)				(253)	(84)
210	Total Intergovernmental Payables	(253)				(253)	(84)
215	Due to Other Funds		(22)			(22)	(17)
216	Due to Component Units						
221	Deferred Revenue - Unearned						
235	Notes Payable, Current		(20)			(20)	
236	Notes Payable, Long-Term	(74)	20			(54)	(65)
246	Revenue Bonds Payable, Current		(100)			(100)	
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current						
248	Unamortized Discounts on Bonds Sold - Revenue Bonds, Current						
249	Unamortized Deferred Amounts on Bond Refundings, Current						
250	Total Revenue Bonds Payable, Current		(100)			(100)	
251	Revenue Bonds Payable, Long-Term	6 (2,120)	7 100	7	7	8 (2,020)	9 (2,330)
252	Unamortized Premiums on Bonds Sold - Revenue Bonds, Long-Term						
253	Unamortized Discounts on Bonds Sold - Revenue Bonds, Long-Term						
254	Unamortized Deferred Amounts on Bond Refundings, Long-Term						
255	Total Revenue Bonds Payable, Long-Term	(2,120)	100			(2,020)	(2,330)

State of Illinois Proprietary Funds Trial Balance June 30, 20 1	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">Agency</td> <td style="width: 10%; border: 1px solid black; border-radius: 50%; text-align: center;">2</td> <td>ABC Authority</td> </tr> <tr> <td>Agency #</td> <td style="border: 1px solid black; border-radius: 50%; text-align: center;">3</td> <td>598</td> </tr> <tr> <td>Fund Name</td> <td style="border: 1px solid black; border-radius: 50%; text-align: center;">4</td> <td>Home Loan</td> </tr> <tr> <td>Fund #</td> <td style="border: 1px solid black; border-radius: 50%; text-align: center;">5</td> <td>1201</td> </tr> </table>	Agency	2	ABC Authority	Agency #	3	598	Fund Name	4	Home Loan	Fund #	5	1201
Agency	2	ABC Authority											
Agency #	3	598											
Fund Name	4	Home Loan											
Fund #	5	1201											

Account Number	Account Description	Nearest Thousand					
		Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	CY GAAP Basis	PY GAAP Basis
260	Leases and Installment Purchases Payable, Current	(268)	63			(205)	(258)
261	Leases and Installment Purchases Payable, Long-Term						
270	Compensated Absences, Current						
271	Compensated Absences, Long-Term						
278	Other Obligations, Current						
279	Other Obligation, Long-Term						
280	Certificates of Participation, Current						
281	Unamortized Premium on Certificates sold, Current						
282	Unamortized (Discounts) on Certificates sold, Current						
283	Unamortized Deferred Amounts on Certificate Refundings, Current						
284	Total Certificates of Participation, Current						
285	Certificates of Participation, Long-Term						
286	Unamortized Premium on Certificates sold, Long-Term						
287	Unamortized (Discounts) on Certificates sold, Long-Term						
288	Unamortized Deferred Amounts on Certificate Refundings, Long-Term						
289	Total Certificates of Participation, Long-Term						
295	Total Liabilities	\$ (12) (6,881)	\$ (12) (19)	\$ (12)	\$ (12)	\$ (12) (6,900)	\$ (12) (6,852)
	Net Assets						
309	Unrestricted	\$ (6) (7,306)	\$ (7) (12)	\$ (7)	\$ (7)	\$ (8) (7,318)	\$ (9) (10)
335	Invested in Capital Assets, Net of Related Debt	(2,250)				(2,250)	(2,000)
	Restricted for:						
336	Debt Service	(1,000)				(1,000)	(1,970)
337	Capital Projects						
338	Other Nonexpendable Purposes	(1,000)	208			(792)	(6,460)
339	Total Restricted Net Assets	(2,000)	208			(1,792)	(10,430)
350	Total Net Assets	\$ (13) (11,556)	\$ (13) 196	\$ (13)	\$ (13)	\$ (13) (11,360)	\$ (13) (10,440)

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REFERENCE	CONTENTS
(13)	Subtract (11) from (9) and enter the result.
(14)	Subtract (12) from (10) and enter the result.
(15)	Enter the amount of operating leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(16)	Enter the principal portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(17)	Enter the interest portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(18)	Enter the principal portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(19)	Enter the interest portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(20)	Sum all amounts reported in (15) and enter the result.
(21)	Sum all amounts reported in (16) and enter the result.
(22)	Sum all amounts reported in (17) and enter the result.
(23)	Sum all amounts reported in (18) and enter the result. This amount should equal the amount reported in (51) on Form SCO-540.
(24)	Sum all amounts reported in (19) and enter the result.
(25)	Enter the amount of executory costs related to capital leases reported in (21).
(26)	Subtract (25) from (21) and enter the result. This amount should equal the amount reported in (56) on Form SCO-540.

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REFERENCE	CONTENTS
(27)	Enter the amount of operating leases reported in (20) representing future sublease rentals.
(28)	Enter the amount of capital financing leases reported in (26) representing future sublease rentals.
(29)	Enter the minimum amount of rent expense incurred for operating leases, excluding contingent rentals. This includes amounts paid for operating leases from the following detail object codes: 1231, 1232, 1233, 1234, 1235, 1237, 1239, 1681, 1683, 1721, 1722, 1723, and 1729.
(30)	Enter the amount of contingent rent expense incurred for operating costs. See (6) for the definition of contingent rents. See (29) for detail object code listing.
(31)	Sum the amounts reported in (29) and (30) and enter the result.
(32)	Enter the amount in (31) representing sublease rentals.
(33)	Subtract (32) from (31) and enter the result.
(34)	Enter the principal portion of certificates of participation payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(35)	Enter the interest portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(36)	Sum amounts reported in (34) and (35) and enter the result.
(37)	Enter the principal portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond at maturity (e.g., \$5,000) should be reported as principal. Interest for capital appreciation bonds will be \$ -0- unless supplemental interest is paid.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(38)	Enter the interest portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(39)	Sum amounts reported in (37) and (38) and enter the result.
(40)	Sum all amounts reported in (34) and enter the result. This amount should equal the amounts reported in report accounts 280 and 285 on the balance sheet and (30) on the SCO-540.
(41)	Sum all amounts reported in (35) and enter the result.
(42)	Sum all amounts reported in (36) and enter the result. This amount should also equal the sum of amounts reported in (40) and (41).
(43)	Sum all amounts reported in (37) and enter the result.
(44)	Sum all amounts reported in (38) and enter the result.
(45)	Sum all amounts reported in (39) and enter the result. This amount should also equal the sum of the amounts reported in (43) and (44).
(46)	Enter the unaccreted appreciation amount of the principal portion reported in (43). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(47)	Subtract (46) from (43) and enter the result. This amount will equal the sum of report accounts 246 and 251 on the balance sheet and (9) on the SCO-540.
(48)	Enter the amount of current year principal payments on certificates of participation.
(49)	Enter the amount of current year principal payments on revenue bonds.

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REFERENCE	CONTENTS
(50)	Enter the amount of current year interest payments on certificates of participation.
(51)	Enter the amount of current year interest payments on revenue bonds.
(52)	Enter the amount of unamortized premium at June 30 for certificates of participation.
(53)	Enter the amount of unamortized premium at June 30 for revenue bonds.
(54)	Enter the amount of unamortized discount at June 30 for certificates of participation.
(55)	Enter the amount of unamortized discount at June 30 for revenue bonds.
(56)	Attach documentation, including financial statement footnote disclosures, for all certificates of participation and revenue bonds issued subsequent to June 30 th .
(57)	Attach a schedule of refunding bond requirements in accordance with GASB Statement No. 7. In addition, attach financial statement footnote disclosures related to refundings occurring during the current year for both certificates of participation and revenue bonds.
(58)	Attach the required segment disclosure information in accordance with GASB Statement No.34.

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(59)	Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11. Required disclosure includes: 1) a general description of the demand bond program, 2) terms of any letters of credit or other standby liquidity agreements outstanding, 3) commitment fees to obtain the letters of credit, 4) any amounts drawn on the letters of credit as of the balance sheet date, 5) a description of the take-out agreement (expiration date, commitment fees to obtain the agreement, and terms of any new obligation under the take-out agreement), and 6) debt service requirements if the take-out agreement is exercised.
(60)	Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1.
(61)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(62)	Enter the amount of extraordinary items.
(63)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(64)	Enter the amount of special items.
(65)	Enter the purpose of each short term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(66)	Enter the amount of each short term debt outstanding at June 30, PY.
(67)	Enter current year additions to short term debt.
(68)	Enter current year deletions to short term debt.

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(69)	Enter the sum of (66) and (67) less (68).
(70)	Sum all amounts reported in (66) and enter the result.
(71)	Sum all amounts reported in (67) and enter the result.
(72)	Sum all amounts reported in (68) and enter the result.
(73)	Sum all amounts reported in (69) and enter the result. This amount should equal the sum of (70) and (71) less (72). This amount should also be included in the amount of "Other liabilities" reported on the SCO-526 if the short term debt is due to be repaid within the next year.

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<u>REFERENCE</u>	<u>CONTENTS</u>
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- (12) Enter the Total Accumulated Depreciation amount from the Balance at June 30, CY column reported on the SCO-538. This amount should be equal to (25) on Form SCO-538.
- (13) List other subtractions, in detail, required to reconcile the C-15 to the SCO-538. Examples include discovery of a computer error overstating the value of equipment and lost, stolen or destroyed equipment that should have reduced agency records, but were discovered subsequent to filing the C-15.
- (14) Sum (11), (12) and (13). Enter the result.
- (15) Subtract (14) from the sum of (6) and (10). Enter the result. This amount must agree to the Capital Assets, Net-Balance at June 30, CY amount reported on the SCO-538. This amount should be equal to (27) on Form SCO-538.

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CAPITAL ASSET SUMMARY (SCO-538)

PURPOSE

The purpose of the Capital Asset Summary (Exhibit 27.20.38-A) is to ensure all capital assets of State agencies are reported in the State of Illinois' GAAP financial statements.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Capital Asset Summary should be used by all State Agencies to report capital assets and related accumulated depreciation. Agencies should complete one form summarizing capital asset information for all governmental funds and a separate form for each proprietary fund, pension trust fund, private purpose trust fund and component unit. To determine fund classification, refer to the Summary of Agencies and Fund Classifications (Procedure 27.50.10).

The amounts reported in the Balance at June 30, Prior Year column should be the amounts reported in the Balance at June 30, Current Year column from the final SCO-538 in the prior fiscal year. In addition, the amounts reported for capital leases and the related depreciation should equal amounts reported in the Comptroller's lease system. These amounts will be provided by the Comptroller's Office after all SCO-560's submitted by an agency have been processed.

Capital outlay payables should only be recorded if the expenditure is greater than or equal to the related capitalization threshold (see 03.30.20). For example, equipment purchases should be \$5000 or greater.

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It is of vital importance the standard journal entries made in conjunction with the SCO-538 for capital outlays accounts payable and the expenditure reconciliation agree with the corresponding information on the SCO-547, 548 and 549. When the GAAP package is completed, it should be reviewed to ensure entries for capital outlays agree to the SCO-538 submitted in August. If the capital outlays reported on the early submission SCO-538 do not agree to the final year-end reporting package, adjustment(s) should be made as necessary. A revised SCO-538 must be submitted to the Comptroller's Office as soon as possible. Changes to the SCO-538 could result from the availability of more complete or accurate information regarding the amount of lapse period capital outlays subsequent to the SCO-538 submission in August.

The Comptroller's Office has established capital asset policies that include capital asset definitions, financial reporting thresholds, economic useful life guidelines, and depreciation methods. Refer to Capital Asset Reporting (Procedure 03.30).

Descriptions of the capital asset classes are as follows:

- Land and Land Improvements
- Site Improvements
- Buildings and Building Improvements
- Equipment
- Infrastructure
- Construction-in-Progress
- Historical Treasures and Works of Art
- Capital Leases

All amounts reported on this form should be rounded to the nearest thousand. Where a row or column does not apply, leave it blank.

INSTRUCTIONS

All capital assets meeting the capitalization threshold as discussed in 03.30.20 must be included on this form. All of an agency's governmental funds' capital assets are to be combined and reported on one form. A separate form should be completed for each proprietary fund, pension trust fund, private purpose trust fund and component unit. Each SCO-538 must be accompanied by a completed SCO-537, SAMS to GAAP Reconciliation – Capital Assets. The SCO-538 should be completed first.

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STANDARD JOURNAL ENTRIES

Capital outlays should be reclassified from the agency's designated expenditure function. For each fund listed in the capital outlays reconciliation section, "Expenditures Per SAMS" less "Non-capitalized Expenditures" plus "Other Capital Outlays" less "Capital Leases" (the sum of (30) and (32) less (31) and (33)) is the amount to reclassify to the capital outlays expenditure account 550. This reclassification should then be posted on Form SCO-547. The Comptroller's Office will post the portion of this reclassification related to capital leases from information captured in the Comptroller's lease system.

NOTE: An entry in (35) requires capital outlays accounts payable to be disclosed on the SCO-549, and an adjusting journal entry to be made to the SCO-548.

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
550	Capital Outlays	XXX	
5XX	Expenditure (by account number)		XXX

To reclassify capital outlays at June 30 per the SCO-538.

CONTENTS

Refer to Exhibit 27.20.38-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter "O" if this is the original filing for the current fiscal year. Enter "R" if this is a replacement of a previous filing for the current fiscal year.

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(5)	Enter the filing date (month/day/year) of the form.
(6)	If this form is being completed for capital assets previously reported in the General Fixed Asset Account Group or by a Component Unit, place a checkmark next to Governmental Funds or Component Unit. For all other funds, enter the official fund name.
(7)	If reporting for a proprietary fund, pension trust fund or private purpose trust fund (i.e., not a governmental fund), enter the four-digit Comptroller assigned fund number.
(8)	Enter the amount of Capital Assets not being depreciated for Balance at June 30, Prior Year (PY). This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(9)	Enter all additions to Capital Assets not being depreciated except for transfers-in as of June 30, current year (CY) for capital assets not being depreciated. Include lapse period capital outlay expenditures for July 1 through August 31, PY not recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. Additions are new purchases, acquisitions related to prior years not previously reported or property donated to the State. Material additions must be explained in (28).
(10)	Enter all deletions to Capital Assets not being depreciated. Deletions include reductions to capital assets and corrections of prior year errors. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28).

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(11)	<p>Enter the amount of net transfers associated with Capital Assets not being depreciated.</p> <p>Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. Total Capital Development Board (CDB) transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers not capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on Form SCO-537.</p>
(12)	Subtract (10) from the sum of (8), (9), and (11) and enter the result.
(13)	For Capital Assets not being depreciated, add the amounts entered in each column of assets, and enter the result.
(14)	Enter the amount of Capital Assets being depreciated for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(15)	<p>Enter all additions to Capital Assets being depreciated except for transfers in as of June 30, CY.</p> <p>Include lapse period capital outlay expenditures for July 1 through August 31, PY not recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included.</p> <p>Additions are new purchases, new capital leases entered into during the current year, acquisitions related to prior years not previously reported or property donated to the State. Material additions must be explained in (28). Capital leases are provided by the Comptroller's Office in connection with Form C-15 using the Comptroller's lease system.</p>

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(16)	<p>Enter all deletions to Capital Assets being depreciated.</p> <p>Deletions include reductions to capital assets, corrections of prior year errors and unplanned terminations of capital lease assets. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28). Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.</p>
(17)	<p>Enter the amount of net transfers associated with Capital Assets being depreciated.</p> <p>Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. CDB transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers not capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on Form SCO-537.</p> <p>In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset is acquired, that asset must be transferred out of the capital lease asset class and transferred into the appropriate class (e.g., equipment).</p>
(18)	Subtract (16) from the sum of (14), (15) and (17) and enter the result.
(19)	For Capital Assets being depreciated, add the amounts entered in each column of assets, and enter the result.
(20)	Enter the amount associated with Accumulated Depreciation for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.

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- (21) Enter the addition amounts associated with Accumulated Depreciation.
- Additions include current year depreciation expenses associated with the capital assets as predetermined by the original value and useful life using the straight-line depreciation method as prescribed by the Comptroller's Office in Chapter 3.30.40. The current year depreciation expense for capital leases will be computed by the Comptroller's Office using the lease system.
- (22) Enter the deletion amounts associated with Accumulated Depreciation.
- Deletions include reductions to capital assets, corrections of prior year errors and terminations of capital lease assets. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28). Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.
- (23) Enter the amount of net transfers associated with Accumulated Depreciation.
- Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. The transferring agency must notify the receiving agency of the accumulated depreciation of a transferred asset at the time of the transfer.
- In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset is acquired, that asset and related accumulated depreciation must be transferred out of the capital lease asset class and transferred into the appropriate class (e.g., equipment).
- (24) Subtract (22) from the sum of (20), (21) and (23) and enter the result.
- (25) For Accumulated Depreciation, add the amounts entered in each column of accumulated depreciation, and enter the result.

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(26)	For Total Capital Assets being depreciated, net, subtract the amounts entered in (25) from the amounts entered in (19), and enter the result.
(27)	For Capital Assets, Net, add the amounts entered in (13) to the amounts entered in (26), and enter the result.
(28)	Enter any information for additions, deletions, and/or net transfers requiring additional explanation.

If any additions are reported in (13), (19), (30), (33) or (34), the Capital Outlays Reconciliation Section must be completed. This section provides a reconciliation of capital outlay expenditures to total capital asset additions.

- | | |
|------|--|
| (29) | Enter the fund number of all funds administered by the agency with capital outlay expenditures. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. If there are additional funds not reported on the SCO-527 with capital outlay expenditures, enter the fund number. |
| (30) | Enter the expenditures per SAMS. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. Capital outlay expenditures from July 1, CY to June 30, CY will be included regardless of the budget year. |
| (31) | Enter the amount of noncapitalized expenditures reported in (30). This amount should equal expenditures for assets that are less than the capitalization thresholds. (i.e. equipment less than \$5,000.) |
| (32) | Enter any other capital outlays not included in expenditures per SAMS. For example, in-transit items for nonshared funds, expenditures from locally-held funds, or capital assets not reported in the previous fiscal year. Capital outlay expenditures from July 1, CY to June 30, CY should be included regardless of the budget year. Provide the detail of other capital outlays expenditures in the explanation section (43). |

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(33)	Enter capital lease expenditures paid from the following detail object codes: 1394, 1395, 1396, 1397, 1398, all 1500's, 1687, 1750, all 6600's and all 7700's. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(34)	Enter the prior year capital outlay accounts payable from the prior year's Form SCO-538, for each fund. This information will be completed by the Comptroller's Office.
(35)	Enter the current year capital outlay accounts payable from Form SCO-549, for each fund. Include any amounts due to other funds for equipment purchases. Enter only amounts for capital assets meeting the capitalization threshold.
(36)	Subtract the sum of the amounts reported in (31), (33) and (34) from the sum of the amounts reported in (30), (32) and (35) and enter the result NOTE: The amount reported in (36) plus any capital lease additions per the Comptroller's Office instructions for each fund should agree with account number 550, capital outlay expenditures per the fund's trial balance.
(37)	Sum all amounts entered in (36) and enter the result.
(38)	Enter the amount of capital assets acquired through capital leases obligations during the fiscal year. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(39)	Enter the amount of capital assets acquired through installment purchases during the fiscal year. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(40)	Enter the fair market value of any noncash contributions received during the fiscal year.

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(41)	Enter any other noncash additions received during the fiscal year. Provide a description of noncash additions received in the explanation section (43).
(42)	Add (37), (38), (39), (40), and (41) and enter the result. This amount must agree to the sum of (13) and (19).
(43)	Provide an explanation for amounts reported in the Capital Outlays Reconciliation Section, as necessary. Note all amounts recorded as other capital outlays and other noncash additions should be explained in detail.

If any construction-in-progress is reported in the Capital Assets not being depreciated Section, the Components of Construction-in-Progress Section must be completed.

- | | |
|------|--|
| (44) | Enter the project name or a brief description of the construction project. |
| (45) | Enter the four-digit Comptroller assigned fund number. If this form is being completed for a proprietary fund, pension trust fund, private purpose trust fund or component unit, no fund number entry is necessary. |
| (46) | Enter the amount authorized for each project administered by the fund. Individually list only those projects over \$10,000,000. Additional projects should be combined under "Other." This amount can be determined through review of the construction contract. |
| (47) | Enter the amount of all expenditures for the project through June 30, CY. This amount should agree to the project construction-in-progress balance. |
| (48) | Enter the amount committed at June 30, CY. This is the amount of unperformed contracts at June 30, CY. |
| (49) | Subtract (47) and (48) from (46) and enter the result. |
| (50) | Enter the amount of funds necessary to complete the project that have not been authorized/contracted. |
| (51) | For Construction in Progress, add the amounts entered in (46), (47), (48), (49) and (50), and enter the result. |

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		September 1, 2006	
PROCEDURE	CAPITAL ASSET SUMMARY (SCO-538)	REVISION NUMBER	
		07-002	

REFERENCE	CONTENTS
(52)	Provide an explanation for amounts reported in the Components of Construction in Progress Section.
(53)	Enter the asset class from which the disposition(s) was made (e.g. Buildings and Building Improvements or Equipment).
(54)	Enter the proceeds from the sale(s) of the asset class.
(55)	Enter the original cost of the respective asset(s).
(56)	Enter the accumulated depreciation recorded to date for the respective asset(s).
(57)	Subtract (56) from (55) and enter the result.
(58)	Subtract (57) from (54) and enter the result. If (54) is greater than (57), the result is a gain and should be recorded as a positive number. If (54) is less than (57), the result is a loss and should be recorded in parenthesis.
(59)	Add the amounts entered in (54), (55), (56), (57) and (58), and enter the result.
(60)	Provide an explanation for amounts reported in the Disposition of Capital Assets Section.
(61)	Attach a description of non-capitalized collections of Works of Art and Historical Treasures. Also, include reasons why the collection is not capitalized. Refer to procedure 03.30.30.
(62)	Enter the amount of additions to this collection received as donations during the year. This amount should be equal to the fair market value at the time of the donation. An entry must be made to record revenue and expense for the amount of the donation.

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PROCEDURE	CAPITAL ASSET SUMMARY (SCO-538)	REVISION NUMBER	
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REFERENCE

CONTENTS

- (63) Attach calculation of impairment loss for any permanent impairments of capital assets with a carrying value of greater than \$10 million. The calculation should detail the loss measurement used (restoration cost approach, service units approach, deflated depreciated replacement cost approach, or lower of cost or market) as appropriate for the type of impairment, the historic cost of the capital asset, the net value of the capital asset, and significant assumptions used in the calculation such as the estimated restoration cost, estimated replacement cost, estimated service units at time of purchase, estimated service units used, estimated service units to be used, or deflation factor, as appropriate.

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PROCEDURE	LONG-TERM OBLIGATIONS AND RELATED ITEMS (SCO-540)	REVISION NUMBER	
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LONG-TERM OBLIGATIONS AND RELATED ITEMS (SCO-540)

PURPOSE

The purpose of the Long-Term Obligations and Related Items Form (Exhibit 27.20.40-A) is to record all changes in long-term obligations and related items from the prior year for proprietary, pension/investment/private purpose trust funds and component units. In addition, the SCO-540 is used to identify the current portion of the long-term obligations and related items.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Long-Term Obligations and Related Items Form should be completed for all proprietary, pension/investment/private purpose trust funds and component units with long-term obligations and related items. Form SCO-540 begins with the balance of long-term obligations and related items at the beginning of the year and records all increases and decreases during the year to long-term obligations and related items. In addition, this form is used to identify the current portion of the long-term debt and related items.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

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STANDARD JOURNAL ENTRIES

The following examples of reclassifying journal entries should be made on Form SCO-547.

Account Number	Account Name	Debit	Credit
251	Revenue Bonds Payable, Long-Term	XXX	
246	Revenue Bonds Payable, Current		XXX

To reclassify the current portion of revenue bonds payable. This amount should agree to the amount recorded in (10), in the Current Portion, due within one year column.

Account Number	Account Name	Debit	Credit
261	Capital Leases Payable and Installment Purchases, Long Term	XXX	
260	Capital Leases Payable and Installment Purchases, Current		XXX

To reclassify the current portion of capital leases payable and installment purchases. This amount should agree to the sum of (52) and (57).

Account Number	Account Name	Debit	Credit
271	Compensated Absences, Long-Term	XXX	
270	Compensated Absences, Current		XXX

To reclassify the current portion of compensated absences. This amount should agree to (73).

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CONTENTS

Refer to Exhibit 27.20.40-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If the form is being completed for a component unit, place a checkmark next to Component units. For all other funds, enter the official fund name.
(5)	If the form is being completed for a proprietary, pension/investment/private purpose trust fund, enter the four-digit Comptroller assigned fund number.
(6)	Enter the Balance At June 30, Prior Year amount for Revenue Bonds Payable. This information will be obtained from the prior year SCO-540.
(7)	Enter current year additions to Revenue Bonds Payable and accreted values. Note: This amount includes the amount that bonds issued at deep discounts have increased (or accreted) to during the fiscal year.
(8)	Enter current year deletions to Revenue Bonds Payable.
(9)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (8) from the sum of (6) and (7). This amount should agree to the sum of accounts 246 and 251 on the balance sheet.
(10)	Enter the current portion of Revenue Bonds Payable. The current portion is the amount due within one year. This amount should agree to account 246 on the balance sheet.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(11)	Enter the Balance At June 30, Prior Year of Unamortized Bond Premiums. These amounts will agree to the sum of accounts 247 and 252 on the balance sheet in the prior year.
(12)	Enter current year additions to the Unamortized Bond Premiums related to Revenue Bonds Payable liability accounts.
(13)	Enter current year deletions to the Unamortized Bond Premiums related to Revenue Bonds Payable liability accounts.
(14)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (13) from the sum of (11) and (12).
(15)	Enter the current portion of Unamortized Bond Premiums. The current portion is the amount that will be amortized within one year. This amount should agree to account 247 on the balance sheet.
(16)	Enter the Balance At June 30, Prior Year of Unamortized Bond Discounts. These amounts will agree to the sum of accounts 248 and 253 on the balance sheet in the prior year.
(17)	Enter current year additions to the Unamortized Bond Discounts related to Revenue Bonds Payable liability accounts.
(18)	Enter current year deletions to the Unamortized Bond Discounts related to Revenue Bonds Payable liability accounts.
(19)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (18) from the sum of (16) and (17).
(20)	Enter the current portion of Unamortized Bond Discounts. The current portion is the amount that will be amortized within one year. This amount should agree to account 248 on the balance sheet.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(21)	Enter the Balance At June 30, Prior Year of Unamortized Deferred Amounts on Refunding. These amounts will agree to the sum of accounts 249 and 254 on the balance sheet in the prior year.
(22)	Enter current year additions to the Unamortized Deferred Amounts on Refunding related to Revenue Bonds Payable liability accounts.
(23)	Enter current year deletions to the Unamortized Deferred Amounts on Refunding related to Revenue Bonds Payable liability accounts.
(24)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (23) from the sum of (21) and (22).
(25)	Enter the current portion of Unamortized Deferred Amounts on Refunding. The current portion is the amount that will be amortized within one year. This amount should agree to account 249 on the balance sheet.
(26)	Subtotal the amounts entered in (6) through (25) for each column.
(27)	Enter the Balance At June 30, Prior Year amount for Certificates of Participation. This information will be obtained from the prior year SCO-540.
(28)	Enter current year additions to Certificates of Participation.
(29)	Enter current year deletions to Certificates of Participation.
(30)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (29) from the sum of (27) and (28).
(31)	Enter the current portion of Certificates of Participation. The current portion is the amount due within one year. This amount should agree to account 280 on the balance sheet.
(32)	Enter the Balance At June 30, Prior Year of Unamortized COPS Premiums.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(33)	Enter current year additions to the Unamortized Premiums related to COPS liability accounts.
(34)	Enter current year deletions to the Unamortized Premiums related to COPS liability accounts.
(35)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (34) from the sum of (32) and (33).
(36)	Enter the current portion of Unamortized COPS Premiums. The current portion is the amount that will be amortized within one year. This amount should agree to account 281 on the balance sheet.
(37)	Enter the Balance At June 30, Prior Year of Unamortized COPS Discounts.
(38)	Enter current year additions to the Unamortized Discounts related to COPS liability accounts.
(39)	Enter current year deletions to the Unamortized Discounts related to COPS liability accounts.
(40)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (39) from the sum of (37) and (38).
(41)	Enter the current portion of Unamortized COPS Discounts. The current portion is the amount that will be amortized within one year. This amount should agree to account 282 on the balance sheet.
(42)	Enter the Balance At June 30, Prior Year of Deferred Gain/Loss on COPS Refunding.
(43)	Enter current year additions to the Deferred Gain/Loss on Refunding related to COPS liability accounts.
(44)	Enter current year deletions to the Deferred Gain/Loss on Refunding related to COPS liability accounts.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(45)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (44) from the sum of (42) and (43).
(46)	Enter the current portion of Deferred Gain/Loss on Refunding. The current portion is the amount that will be amortized within one year. This amount should agree to account 283 on the balance sheet.
(47)	Subtotal the amounts entered in (27) through (46) for each column.
(48)	Enter the balance at June 30, Prior Year amount for Installment Purchase Contracts. This information will be obtained from the prior year SCO-540.
(49)	Enter current year additions to Installment Purchase Contracts.
(50)	Enter current year deletions to Installment Purchase Contracts.
(51)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (50) from the sum of (48) and (49). This balance totaled with Balance at June 30, Current Year for Capital Leases Payable ((56) below) should equal the sum of accounts 260 and 261 on the balance sheet.
(52)	Enter the current portion of Installment Purchase Contracts. The current portion is the amount due within one year. This balance totaled with current portion, due within one year, for Capital Leases Payable ((57) below) should equal account 260 on the balance sheet.
(53)	Enter the balance at June 30, Prior Year amount for Capital Leases Payable. This information will be obtained from the prior year SCO-540.
(54)	Enter current year additions to Capital Leases Payable.
(55)	Enter current year deletions to Capital Leases Payable.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(56)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (55) from the sum of (53) and (54). This balance totaled with Balance at June 30, Current Year for Installment Purchases ((51) above) should equal the sum of accounts 260 and 261 on the balance sheet.
(57)	Enter the current portion of Capital Leases Payable. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Installment Purchases, ((52) above) should equal account 260 on the balance sheet.
(58)	Enter the Balance at June 30, Prior Year amount for Notes Payable. This information can be obtained from the prior year SCO-566.
(59)	Enter current year additions to Notes Payable.
(60)	Enter current year deletions to Notes Payable.
(61)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (60) from the sum of (58) and (59). This result should agree with the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(62)	Enter the current portion of Notes Payable. This current portion is the amount due within one year. This amount should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.
(63)	Enter the Balance At June 30, Prior Year amount for Claims and Judgments. This information will be obtained from the prior year SCO-540.
(64)	Enter current year additions to Claims and Judgments.
(65)	Enter current year deletions to Claims and Judgments.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(66)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (65) from the sum of (63) and (64). This balance totaled with Balance at June 30, Current Year for Other Obligations ((77) below) should agree to the sum of accounts 278 and 279 on the balance sheet.
(67)	Enter the current portion of Claims and Judgments. The current portion is the amount due within one year. This balance totaled with current portion, due within one year, for Other Obligations ((78) below) should agree with account 278 on the balance sheet.
(68)	Enter the Balance At June 30, Prior Year amount for Compensated Absences and related information. This information can be obtained from the prior year SCO-540.
(69)	Enter current year additions to Compensated Absences and related information.
(70)	Enter current year deletions to Compensated Absences and related information.
(71)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (70) from the sum of (68) and (69).
(72)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.
(73)	Subtotal the amounts entered in (68), (69), (70), (71) and (72) and enter the results. The amount recorded in the Balance At June 30, Current Year column should agree to the sum of accounts 270 and 271 on the balance sheet. The amount recorded in the current portion, due within one year column should agree to account 270 on the balance sheet.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(74)	Enter the Balance At June 30, Prior Year amount for Other Obligations. This information can be obtained from the prior year SCO-540.
(75)	Enter current year additions to Other Obligations.
(76)	Enter current year deletions to Other Obligations.
(77)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (76) from the sum of (74) and (75). This balance totaled with Balance at June 30, Current Year for Claims and Judgments ((66) above) should agree to the sum of account 278 and 279 on the balance sheet.
(78)	Enter the current portion of Other Obligations. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Claims and Judgments ((67) above) should agree to the balance in account 278 on the balance sheet.
(79)	Sum all amounts entered in the Balance At June 30, Prior Year column and enter the result.
(80)	Sum all amounts entered in the Additions column and enter the result.
(81)	Sum all amounts entered in the Deletions column and enter the result.
(82)	Sum all amounts entered in the Balance At June 30, Current Year column and enter the result. This should also equal the result of subtracting (81) from the sum of (79) and (80).
(83)	Sum all amounts in the current portion, due within one-year column and enter the result.
(84)	Enter Balance At June 30, Prior Year amount for Unamortized Bond Issuance Costs recorded as assets. This information can be obtained from the prior year SCO-540.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(85)	Enter the current year additions to Unamortized Bond Issuance Costs.
(86)	Enter the current year deletions to Unamortized Bond Issuance Costs.
(87)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (86) from the sum of (84) and (85). This result should agree with the sum of accounts 148 and 149 on the balance sheet.
(88)	Enter the Current Portion of Unamortized Bond Issuance Costs. The current portion is the amount that will be amortized within one year. This amount should agree to account 148 on the balance sheet.
(89)	Enter the amount of unspent Certificates of Participation Proceeds on Hand at End of Year.
(90)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year.
(91)	Sum the amounts entered in (89) and (90) and enter the result.
(92)	Enter the amount of Actual Compensated Absences Paid in cash during the Current Year.
(93)	Enter the amount of Actual Compensated Absences Paid in cash during the Prior Year.
(94)	Enter any explanations necessary, including but not limited to Other Obligations reported in (74), (75), (76), (77) and (78). A copy of the related footnotes for "other obligations" should be submitted to the Comptroller's Office.

State of Illinois	Agency _____
Long-Term Obligations and Related Items	Agency # _____
June 30, 20 _____	

Component Unit _____	Nearest Thousand				
Proprietary Fund _____ Fund # _____	Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year	Current Portion, due within one year
Pension Trust Fund _____ Fund # _____					
Investment Trust _____ Fund # _____					
Private Purpose Trust _____ Fund # _____					
Long-Term Obligations:					
Revenue Bonds Payable	\$	\$	\$	\$	\$
Unamortized Bond Premiums					
Unamortized Bond Discounts	()	()	()	()	()
Deferred Gain/Loss of Refunding					
Total Revenue Bonds Payable, net					
Certificates of Participation (COPS)					
Unamortized COPS Premiums					
Unamortized COPS Discounts	()	()	()	()	()
Deferred Gain/Loss of Refunding					
Total Certificates of Participation, net					
Installment Purchases					
Capital Leases Payable					
Notes Payable					
Claims and Judgments					
Compensated Absences:					
Vacation					
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences					
Other Obligations: (provide detail)					
Total Long-term Obligations	\$	\$	\$	\$	\$
Related Items:					
Unamortized Bond Issuance Costs - Asset	\$	\$	\$	\$	

Unspent Proceeds on Hand at End of Year	
	Amount
Certificates of Participation	\$
Revenue Bonds Payable	
Total Unspent Proceeds	\$

Actual Compensated Absences Paid	
CY Amount	PY Amount
\$	\$

Explanations:

State of Illinois Agency 2
Long-Term Obligations and Related Items Agency # 3
 June 30, 20 1

Component Unit <u>4</u>	Nearest Thousand				
Proprietary Fund _____ Fund # <u>5</u>	Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year	Current Portion, due within one year
Long-Term Obligations:					
Revenue Bonds Payable	\$ <u>6</u>	\$ <u>7</u>	\$ <u>8</u>	\$ <u>9</u>	\$ <u>10</u>
Unamortized Bond Premiums	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>
Unamortized Bond Discounts	(<u>16</u>)	(<u>17</u>)	(<u>18</u>)	(<u>19</u>)	(<u>20</u>)
Deferred Gain/Loss of Refunding	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>
Total Revenue Bonds Payable, net	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Certificates of Participation (COPS)	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>
Unamortized COPS Premiums	<u>32</u>	<u>33</u>	<u>34</u>	<u>35</u>	<u>36</u>
Unamortized COPS Discounts	(<u>37</u>)	(<u>38</u>)	(<u>39</u>)	(<u>40</u>)	(<u>41</u>)
Deferred Gain/Loss of Refunding	<u>42</u>	<u>43</u>	<u>44</u>	<u>45</u>	<u>46</u>
Total Certificates of Participation, net	<u>47</u>	<u>47</u>	<u>47</u>	<u>47</u>	<u>47</u>
Installment Purchases	<u>48</u>	<u>49</u>	<u>50</u>	<u>51</u>	<u>52</u>
Capital Leases Payable	<u>53</u>	<u>54</u>	<u>55</u>	<u>56</u>	<u>57</u>
Notes Payable	<u>58</u>	<u>59</u>	<u>60</u>	<u>61</u>	<u>62</u>
Claims and Judgments	<u>63</u>	<u>64</u>	<u>65</u>	<u>66</u>	<u>67</u>
Compensated Absences:					
Vacation	<u>68</u>	<u>69</u>	<u>70</u>	<u>71</u>	<u>72</u>
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences	<u>73</u>	<u>73</u>	<u>73</u>	<u>73</u>	<u>73</u>
Other Obligations: (provide detail)	<u>74</u>	<u>75</u>	<u>76</u>	<u>77</u>	<u>78</u>
Total Long-term Obligations	\$ <u>79</u>	\$ <u>80</u>	\$ <u>81</u>	\$ <u>82</u>	\$ <u>83</u>
Related Items:					
Unamortized Bond Issuance Costs - Asset	\$ <u>84</u>	\$ <u>85</u>	\$ <u>86</u>	\$ <u>87</u>	<u>88</u>

Unspent Proceeds on Hand at End of Year	
	Amount
Certificates of Participation	\$ <u>89</u>
Revenue Bonds Payable	<u>90</u>
Total Unspent Proceeds	\$ <u>91</u>

Actual Compensated Absences Paid	
CY Amount	PY Amount
\$ <u>92</u>	\$ <u>93</u>

Explanations: 94

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PROCEDURE	GOVERNMENT-WIDE ADJUSTING JOURNAL ENTRIES (SCO-546)	REVISION NUMBER	
		04-001	

GOVERNMENT-WIDE ADJUSTING JOURNAL ENTRIES (SCO-546)

PURPOSE

The purpose of the Government-wide Adjusting Journal Entries (Exhibit 27.20.46-A) is to provide a form to accumulate all government-wide adjusting journal entries for funds classified as governmental fund types.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Government-wide Adjusting Journal Entries Form should be completed for all trial balances which have adjustments to a fund for reporting in the government-wide financial statements for the State of Illinois. A government-wide adjusting journal entry is posted when fund activity includes transactions requiring adjustment(s) to convert from the modified accrual basis of accounting to the accrual basis of accounting. Government-wide adjusting journal entries should not be made on the agency's records. Adjustments for capital assets and long-term debt should not be made on this form. Only government-wide adjusting entries for prepaid expenses or deferred revenue (i.e. revenues not meeting the availability criteria) should be made on this form.

All amounts on this form must be rounded to the nearest thousand.

INSTRUCTIONS

Each government-wide adjusting journal entry must be assigned a unique number in sequential order. The account number can be obtained by referring to the GAAP Report Chart of Accounts (Procedure 27.50.20).

Every government-wide adjusting journal entry must be self-balancing, (debit(s) equal credit(s)). Explanations must be as thorough as necessary to provide a clear understanding of the rationale supporting the adjustment. Documentation supporting the accrual basis journal entry must be included on either the GAAP reporting forms or agency work papers.

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		07-002	

STANDARD JOURNAL ENTRIES

The following journal entries should be made to convert from the modified accrual basis of accounting in the fund financial statements to the accrual basis of accounting for the government-wide statements.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
<i>Journal Entry 1</i>			
151	Prepaid Expenses	XXX	
5XX	Expenditures		XXX

To record prepaid expenses at June 30.

<i>Journal Entry 2</i>			
220	Deferred Revenue - Unavailable	XXX	
4XX	Revenue		XXX

To reverse deferred revenue entry made for modified accrual basis of accounting (i.e. revenues not meeting the availability criteria).

CONTENTS

Refer to Exhibit 27.20.46-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the official agency name.
(4)	Enter the four-digit Comptroller assigned fund number.

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PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		07-002	

INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

The purpose of the Interfund Payable/Receivable Analysis Form (Exhibit 27.20.65-A and Exhibit 27.20.65-C for Component Units) is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

The SCO-565B is to be used by component units to summarize the amounts owed and the amounts receivable between the component units and the State of Illinois (Primary Government) and the component units and other component units of the State of Illinois.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Interfund Payable/Receivable Analysis should be completed for all trial balances which report an interfund payable or an interfund receivable. This form is used by the Comptroller's Office to reconcile due to/from other funds, due to/from primary government or due to/from component units

The top portion of the Interfund Payable/Receivable Analysis should be completed only for interfund activity relating to internal service funds, pension funds and non-federal transactions involving university funds. Other interfund activity may be recorded in the top portion after reaching an agreement with the Comptroller's Office. All other interfund activity should be reported on the SCO-567 and SCO-568 with summary amounts reported on the bottom portion of the Interfund Payable/Receivable Analysis.

All amounts reported on this form should be rounded to the nearest thousand. Where a column does not apply, leave it blank. If completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields, component units will complete the manual form SCO-565B.

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INSTRUCTIONS

To ensure the “due to” amounts reconcile with the “due from” amounts submitted by the providing agency, a detailed listing of the providing agency/fund (e.g., CMS-Telecommunications) and the liability amount at June 30, per SAMS records for treasury held funds is required. See SAMS Procedure 27.50.10 to determine whether to use due to/from other funds, due to/from primary government or due to/from component units.

To assist in the reconciliation of interfund payables/receivables, the agency should review the Form SCO-565-A provided by the Comptroller’s Office. The Form SCO-565-A, *Notification of Due to Other Funds*, is provided by the Comptroller’s Office to agencies to assist in calculating the year-end due to other funds for activity with some of the State’s Internal Service Funds and several other funds in which a significant portion of the fund’s activity is generated from services provided to other funds. The SCO-565-A may not be all inclusive. Additional due to other fund amounts must also be entered on the SCO-565, if applicable, even though not included in the SCO-565-A.

Agencies should also examine internal procedures and records in determining due to/from amounts, especially in cases where estimates are involved.

STANDARD JOURNAL ENTRIES

The following journal entries should be made by funds classified as governmental or proprietary at agencies classified as a part of the primary government for transactions with funds classified as governmental or proprietary funds at agencies classified as a part of the primary government:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record interfund receivables at June 30.

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PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	REVISION NUMBER	
		06-001	

Account Number	Account Name	Debit	Credit
XXX 215	Expenditures/Expenses (by GAAP account number) Due to Other Funds	XXX	XXX

To record interfund payables at June 30.

The following journal entries should be made by funds classified as governmental or proprietary at agencies classified as a part of the primary government for transactions with agencies classified as component units OR by agencies classified as component units for transactions with other agencies classified as component units to Form SCO-548:

Account Number	Account Name	Debit	Credit
144 XXX	Due from Component Units Revenues (by GAAP account number)	XXX	XXX

To record receivables from component units at June 30.

Account Number	Account Name	Debit	Credit
XXX 216	Expenditures/Expenses (by GAAP account number) Due to Component Units	XXX	XXX

To record payables to component units at June 30.

The following journal entries should be made by agencies classified as a component unit for transactions with agencies classified as a part of the primary government to Form SCO-548:

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Account Number	Account Name	Debit	Credit
147	Due from Primary Government	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record receivables from the primary government at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
217	Due to Primary Government		XXX

To record payables to the primary government at June 30.

CONTENTS

Instructions for SCO-565
Refer to Exhibit 27.20.65-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.

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REFERENCE	CONTENTS
(6)	<p>If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/service.</p> <p>If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.</p>
(7)	Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
(8)	Enter the amount due to the providing agency/fund at June 30, current year (CY).
(9)	Enter the amount due from the receiving agency/fund at June 30, CY.
(10)	Enter the amount due to the providing component unit at June 30, CY.
(11)	Enter the amount due from the receiving component unit at June 30, CY.
	NOTE: It is very important that each “due to” and/or “due from” amount is verified and communicated with the other agency involved in the transaction.
(12)	Enter the sum of amounts entered in (8).
(13)	Enter the sum of amounts entered in (9).
(14)	Enter the sum of amounts entered in (10).
(15)	Enter the sum of amounts entered in (11).
(16)	Enter the total due to other funds per the SCO-567.
(17)	Enter the total due from other funds per the SCO-567.

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REFERENCE	CONTENTS
(18)	Enter the total due to primary government or component unit per the SCO-567.
(19)	Enter the total due from primary government or component unit per the SCO-567.
(20)	Enter the total due to other funds per the SCO-568.
(21)	Enter the total due from other funds per the SCO-568.
(22)	Enter the total due to primary government or component unit per the SCO-568.
(23)	Enter the total due from primary government or component unit per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.
(27)	Add (15), (19), and (23) and enter the result.

CONTENTS

Instructions for SCO-565-B for Component Units
Refer to Exhibit 27.20.65-D.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

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-
- (2) Enter the official agency name.
 - (3) Enter the three-digit Comptroller assigned agency number.
 - (4) Enter the official fund name.
 - (5) Enter the four-digit Comptroller assigned fund number.
 - (6) If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/services.

If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.
 - (7) Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
 - (8) Enter the amount due to the Primary Government at June 30, current year (CY).
 - (9) Enter the amount due from the Primary Government at June 30, CY.
 - (10) Enter the amount due to the providing component unit at June 30, CY.
 - (11) Enter the amount due from the receiving component unit at June 30, CY.

NOTE: It is very important that each “due to” and/or “due from” amount is verified and communicated with the other agency involved in the transaction.
 - (12) Enter the sum of amounts entered in (8), due to Primary Government.
 - (13) Enter the sum of amounts entered in (9), due from Primary Government.
 - (14) Enter the sum of amounts entered in (10), due to Component Units.
 - (15) Enter the sum of amounts entered in (11), due from Component Units.

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-
- (16) Enter the total due to Primary Government per the SCO-567.
 - (17) Enter the total due from Primary Government per the SCO-567.
 - (18) Enter the total due to component unit per the SCO-567.
 - (19) Enter the total due from Component Unit per SCO-567.
 - (20) Enter the total due to Primary Government per the SCO-568.
 - (21) Enter the total due from Primary Government per the SCO-568.
 - (22) Enter the total due to component unit per the SCO-568.
 - (23) Enter the total due from component unit per the SCO-568.
 - (24) Add (12), (16), and (20) and enter the result.
 - (25) Add (13), (17), and (21) and enter the result.
 - (26) Add (14), (18), and (22) and enter the result.
 - (27) Add (15), (19), and (23) and enter the result.

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ANALYSIS OF DEPOSITS AND INVESTMENTS (SCO-579)

PURPOSE

The purpose of the Analysis of Deposits and Investments Form (Exhibit 27.20.79-A) is to disclose risk information about deposits and investments presented in the state-wide financial statements in accordance with GAAP.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Analysis of Deposits and Investments must be prepared by the State Treasurer and agencies maintaining deposits and/or investments outside the State Treasury.

Generally, investments should be reported at fair value on the balance sheet/statement of net assets, in accordance with GASB Statements 27 and 31, as amended by Statement 40. Fair value is the amount at which an investment could be exchanged in a current transaction between willing participants, other than in a forced or liquidation sale. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost. Money market investments are short-term highly liquid debt instruments including commercial paper, bankers acceptances, and U.S. Treasury and Agency obligations.

INSTRUCTIONS

Complete Form SCO-579, disclosing the requested information at June 30. Deposits include cash on deposit with financial institutions (excluding the State Treasurer held funds) and different types of cash equivalents held by financial institutions, such as money market accounts and certificates of deposits (short-term and long-term).

Bank balance refers to the actual amount of cash physically present in the bank at June 30. Deposits in-transit and outstanding checks are not included in the bank balance as they have not cleared the bank at June 30.

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The reported amount of deposits and investments must agree to amounts reported on the balance sheet/statement of net assets.

Investments should be categorized according to risk, with certain exceptions, such as investment pools managed by other governments (Illinois Funds) or mutual funds. The Treasurer’s Office will provide a list of all agencies/funds that have money in Illinois Funds. These amounts should be reported on each investing agency’s SCO-579.

Additional Guidance

- The sum of amounts reported in the custodial credit risk categories for each deposit should agree to the bank balance. The Bank Balance may differ from the Book Balance due to in transit items.
- The sum of amounts reported in the custodial credit risk categories for each investment should agree to the Fair Value.

All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

CONTENTS

Refer to Exhibit 27.20.79-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the portion of the bank balance amount for each deposit type classified as having no custodial credit risk.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(7)	Enter the portion of the bank balance amount for each deposit type that is uninsured and collateralized with securities held by the pledging financial institution (but not its trust department or its agent) in the State's/component unit's name.
(8)	Enter the portion of the bank balance amount for each deposit type that is uninsured and collateralized with securities not held in the State's/component unit's name.
(9)	Enter the portion of the bank balance amount for each deposit type that is uninsured and uncollateralized.
(10)	Enter the total Bank Balance for each deposit type at June 30. This amount should equal the sum of (6), (7), (8) and (9).
(11)	Enter the total Book Balance for each deposit type at June 30.
(12)	Provide a description of other types of deposits with financial institutions held at June 30.
(13)	Sum all amounts entered in (6) and enter the result.
(14)	Sum all amounts entered in (7) and enter the result.
(15)	Sum all amounts entered in (8) and enter the result.
(16)	Sum all amounts entered in (9) and enter the result.
(17)	Sum all amounts entered in (10) and enter the result.
(18)	Sum all amounts entered in (11) and enter the result.
(19)	Enter the Book balance amount reported in (18).

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REFERENCE	CONTENTS
(20)	Enter as a positive amount the total amount of investments with maturities of less than 90 days at time of purchase.
(21)	Enter as a negative amount the amount of deposits with maturities of greater than 90 days at time of purchase.
(22)	Enter as a negative amount the amount of cash and cash equivalents included as restricted assets on the balance sheet/statement of net assets as of June 30.
(23)	Provide a description of reconciling items entered in (24).
(24)	Enter other reconciling items between the book balance of deposits per the footnote disclosure and cash and cash equivalents per the balance sheet/statement of net assets. Additions should be shown as a positive amount and subtractions should be shown as a negative amount.
(25)	Enter the sum of (19), (20), (21), (22) and (24). The amount entered here should agree to account 102 on the balance sheet/statement of net assets.
(26)	Enter the portion of the fair value of investments, by investment type, that is classified as having no custodial credit risk.
(27)	Enter the portion of the fair value of investments, by investment type, that are uninsured, unregistered and held by the counterparty.
(28)	Enter the portion of the fair value of investments, by investment type, that are uninsured, unregistered with securities held by a counterparty's trust department or agent not in the State's name.
(29)	Enter the total fair value for each investment type at June 30. This amount should equal the sum of (26), (27) and (28).
(30)	Enter the portion of the fair value of investments, by investment type, that mature in less than 1 year.

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REFERENCE	CONTENTS
(31)	Enter the portion of the fair value of investments, by investment type, that mature in 1-5 years.
(32)	Enter the portion of the fair value of investments, by investment type, that mature in 6-10 years.
(33)	Enter the portion of the fair value of investments, by investment type, that mature in more than 10 years.
(34)	Enter the total fair value for each investment type at June 30. This should equal the sum of (30), (31), (32) and (33) for those investment types that require reporting of maturity breakdowns. This should also equal (29).
(35)	Enter the weighted average maturity for each investment type at June 30.
(36)	Enter the credit rating, if applicable, at June 30 for each investment type. For investment types with multiple credit ratings, note as "multiple" and include additional information on Part III.
(37)	Provide a description of other types of categorized investments held at June 30.
(38)	Sum all amounts entered in (26) and enter the result.
(39)	Sum all amounts entered in (27) and enter the result.
(40)	Sum all amounts entered in (28) and enter the result.
(41)	Provide a description of other types of noncategorized investments held at June 30.
(42)	Sum all amounts entered in (29) and enter the result.
(43)	Sum all amounts entered in (30) and enter the result.

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REFERENCE	CONTENTS
(44)	Sum all amounts entered in (31) and enter the result.
(45)	Sum all amounts entered in (32) and enter the result.
(46)	Sum all amounts entered in (33) and enter the result.
(47)	Sum all amounts entered in (34) and enter the result. This should also equal the total of (43), (44), (45) and (46).
(48)	Enter the total fair value of investments reported in (42).
(49)	Enter as a positive amount the total amount of deposits with maturities of greater than 90 days at time of purchase.
(50)	Enter as a negative amount the amount of investments with maturities of less than 90 days at time of purchase.
(51)	Enter as a negative amount the amount of investments included as restricted assets on the balance sheet/statement of net assets as of June 30.
(52)	Provide a description of reconciling items entered in (53).
(53)	Enter other reconciling items between the book balance of deposits per the footnote disclosure and cash and cash equivalents per the balance sheet/statement of net assets. Additions should be shown as a positive amount and subtractions should be shown as a negative amount.
(54)	Enter the sum of (48), (49), (50), (51) and (53). The amount entered here should agree to the sum of accounts 111 and 115 on the balance sheet/statement of net assets.
(55)	Circle the appropriate response to questions 1 through 5. Attach any copies, as necessary.

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REFERENCE	CONTENTS
(56)	For investment types with multiple credit ratings in (36), enter the investment type for each credit rating.
(57)	For investment types with multiple credit ratings in (36), enter each credit rating, by investment type.
(58)	For investment types with multiple credit ratings in (36), enter the investment's fair value for each credit rating, by investment type. The total of the fair values listed for each investment type should equal the total fair value of the investment type as reported in (29).
(59)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the investment type for each issuer.
(60)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the issuer name.
(61)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the fair value investments for the issuer.
(62)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the % of total investments.
(63)	Enter the deposit or investment type for each category of investments that includes foreign obligations.
(64)	Enter the foreign currency denomination of the foreign obligations, by investment type. If more than one denomination exists for that investment type, list each denomination on a separate line.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(65)	Enter the fair value amount in U.S. dollars, of the foreign obligations by investment type and foreign currency obligation.
(66)	Circle the appropriate response to questions A and B. Attach any copies, as necessary.

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part I.

	Nearest Thousand					Book Balance
	No Custodial Credit Risk*	Custodial Credit Risk			Total Bank Balance	
		Uninsured and:				
	Collateral held by pledging financial institution (but not its trust department or its agent) in the State's/component unit's name	Collateral not held in the State's/component unit's name	Uncollateralized			
Deposits with financial institutions:						
Demand deposits	\$			\$	\$	\$
Nonnegotiable certificates of deposit						
Money market accounts						
Other:						

Total Deposits	\$			\$	\$	\$

Reconciliation of Deposits to Cash and Cash Equivalents per GAAP basis balance sheet

Book balance per above	
Add: investments with maturities of less than 90 days at time of purchase	
Less: amounts of deposits with maturities of greater than 90 days at time of purchase	
Less: cash and cash equivalents included as restricted assets	
Other reconciling items (describe) _____	

Total Cash and Cash Equivalents (a/c # 102) per GAAP balance sheet	\$

* Deposits with no custodial credit risk include deposits insured or collateralized with securities held by the State/component unit or by the State's/component unit's agent in the State's/component unit's name **or** deposits uninsured with collateral held by the pledging financial institution's trust department or agent in the State's/component unit's name. Note: If the agent is both the State's/component unit's agent and the financial institution's agent, the agent should be considered the agent of the financial institution for custodial credit risk disclosure.

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part II.

	Nearest Thousand												
	No Custodial Credit Risk*	Custodial Credit Risk		Total Fair Value	Maturity					Weighted Average Maturity	Credit Rating**		
		Uninsured, unregistered and:			Less than 1 year	1-5 years	6-10 years	More than 10 years	Total Fair Value		Moody's	Standard & Poor's	Fitch
		Held by counterparty	Held by counterparty's trust department or agent, but not in State's name										
Investments:													
Repurchase agreements	\$	\$	\$	\$	\$	\$	\$	\$					
Negotiable certificates of deposit													
Nonnegotiable certificates of deposit with brokers													
U.S. Treasury bills													
U.S. Treasury notes													
U.S. Treasury bonds													
U.S. Agency obligations													
U.S. Agency asset-backed securities													
Municipal debt													
Commercial paper													
Corporate debt securities													
Corporate equity securities													
Corporate asset-backed securities													
Foreign debt securities													
Foreign equity securities													
Other: _____													
Subtotal	\$	\$	\$										
Guaranteed investment contracts													
Security lending investment pools													
Tangible property/real estate													
Money market mutual funds													
Open-ended mutual funds - debt													
Open-ended mutual funds - equity													
Open-ended mutual funds - equity and debt combined													
Private equity													
Equity in Public Treasurer's Investment Pool (Illinois Funds)													
Other: _____													

Total Investments	\$	\$	\$	\$	\$	\$	\$	\$					

* Investments with no custodial credit risk include investments insured, registered, or held by the State/component unit in the State's/component unit's name or investments held by the counterparty's trust department (if the counterparty is a financial institution) or agent in the State's/component unit's name.

** For investment types with multiple credit ratings, please note as "multiple" and include additional information on Part III.

State of Illinois

Analysis of Deposits and Investments

June 30, 20 _____

Agency _____

Agency # _____

Fund Name _____

Fund # _____

Part II.

Reconciliation of Investments to GAAP basis balance sheet

Total Fair Value of Investments

Add: amounts of deposits with maturities greater than 90 days at time of purchase

Less: investments with maturities less than 90 days at time of purchase

Less: investments included as restricted assets

Other reconciling items (describe) _____

\$
\$

Total Investments (a/c # 111 and #115) per GAAP balance sheet

Additional Disclosures

- | | | | |
|---|--|-----|----|
| 1 | Were there any violations of legal or contractual provisions related to deposits or investments? | Yes | No |
| 2 | Did your agency invest in any yield maintenance repurchase agreements as of the balance sheet/statement of net assets date? | Yes | No |
| 3 | Did your agency invest in reverse repurchase agreements during the year? | Yes | No |
| 4 | Were there losses or recoveries of prior period losses related to defaults by counterparties to deposit or investment transactions? | Yes | No |
| 5 | Are any of your investments in derivatives as of the balance sheet/statement of net assets date? (If yes, attach a copy of any financial statement footnote disclosure related to derivatives) | Yes | No |

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part IV.

Additional Disclosures

1. Concentration of Credit Risk

GASB 40 requires disclosures of investments by amount and issuer for any issuer that represents 5% or more of total investments. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. Government, investments in mutual funds or external investment pools.

Please provide below a schedule of investments representing a concentration of credit risk as of year end.

Investment Type	Issuer	Fair Value (nearest thousand)	% of Total Investments
		\$	

2. Foreign Currency Risk

GASB 40 requires disclosure of value in U.S. dollars by foreign currency denomination and by deposit or investment type for foreign currencies.

Please provide additional information on foreign deposits and investments below.

Deposit or Investment Type	Foreign Currency Denomination (i.e., British pound, Swiss franc, etc.)	Fair Value in U.S. Dollars (nearest thousand)
		\$

3. Investment Policy

- A. Does the agency have a formally adopted investment policy? Yes No
(If yes, please attach a copy of the investment policy)
- B. Does the investment policy address the following types of risk:
- 1. Custodial credit Yes No
 - 2. Credit Yes No
 - 3. Interest Rate Yes No
 - 4. Concentration of credit Yes No
 - 5. Foreign currency Yes No
- (If yes, please highlight the corresponding section in the investment policy.)

State of Illinois
Analysis of Deposits and Investments
June 30, 20___ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part I.

	Nearest Thousand					
	No Custodial Credit Risk*	Custodial Credit Risk			Total Bank Balance	Book Balance
		Uninsured and:				
	Collateral held by pledging financial institution (but not its trust department or its agent) in the State's/component unit's name	Collateral not held in the State's/ component unit's name	Uncollateralized			
Deposits with financial institutions:	(6)	(7)	(8)	(9)	(10)	(11)
Demand deposits	\$			\$	\$	\$
Nonnegotiable certificates of deposit						
Money market accounts						
Other: _____ (12)						

Total Deposits	\$ (13)	(14)	(15)	\$ (16)	\$ (17)	\$ (18)

Reconciliation of Deposits to Cash and Cash Equivalents per GAAP basis balance sheet

Book balance per above	(19)
Add: investments with maturities of less than 90 days at time of purchase	(20)
Less: amounts of deposits with maturities of greater than 90 days at time of purchase	(21)
Less: cash and cash equivalents included as restricted assets	(22)
Other reconciling items (describe) _____ (23)	(24)

Total Cash and Cash Equivalents (a/c # 102) per GAAP balance sheet	\$ (25)

* Deposits with no custodial credit risk include deposits insured or collateralized with securities held by the State/component unit or by the State's/component unit's agent in the State's/component unit's name or deposits uninsured with collateral held by the pledging financial institution's trust department or agent in the State's/component unit's name. Note: If the agent is both the State's/component unit's agent and the financial institution's agent, the agent should be considered the agent of the financial institution for custodial credit risk disclosure.

State of Illinois
Analysis of Deposits and Investments
June 30, 20__ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part II.

	Custodial Credit Risk		Total Fair Value	Nearest Thousand Maturity					Weighted Average Maturity	Credit Rating**					
	Uninsured, unregistered and:			Less than 1 year	1-5 years	6-10 years	More than 10 years	Total Fair Value		Moody's	Standard & Poor's	Fitch			
	Held by counterparty	Held by counterparty's trust department or agent, but not in State's name													
No Custodial Credit Risk*	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)				
Investments:															
Repurchase agreements	\$	\$	\$	\$	\$	\$	\$	\$	\$						
Negotiable certificates of deposit															
Nonnegotiable certificates of deposit with brokers															
U.S. Treasury bills															
U.S. Treasury notes															
U.S. Treasury bonds															
U.S. Agency obligations															
U.S. Agency asset-backed securities															
Municipal debt															
Commercial paper															
Corporate debt securities															
Corporate equity securities															
Corporate asset-backed securities															
Foreign debt securities															
Foreign equity securities															
Other: (37)															
Subtotal	\$ (38)	\$ (39)	\$ (40)	\$	\$ (30)	\$ (31)	\$ (32)	\$ (33)	\$ (34)	(35)					
Guaranteed investment contracts															
Security lending investment pools															
Tangible property/real estate															
Money market mutual funds															
Open-ended mutual funds - debt															
Open-ended mutual funds - equity															
Open-ended mutual funds - equity and debt combined															
Private equity															
Equity in Public Treasurer's Investment Pool (Illinois Funds)															
Other: (41)															
Total Investments	\$ (42)	\$ (43)	\$ (44)	\$	\$ (45)	\$ (46)	\$ (47)								

* Investments with no custodial credit risk include investments insured, registered, or held by the State/component unit in the State's/component unit's name or investments held by the counterparty's trust department (if the counterparty is a financial institution) or agent in the State's/component unit's name.

** For investment types with multiple credit ratings, please note as "multiple" and include additional information on Part III.

State of Illinois
 Analysis of Deposits and Investments
 June 30, 20 1

Agency 2
 Agency # 3
 Fund Name 4
 Fund # 5

Part II.

Reconciliation of Investments to GAAP basis balance sheet

Total Fair Value of Investments
 Add: amounts of deposits with maturities greater than 90 days at time of purchase
 Less: investments with maturities less than 90 days at time of purchase
 Less: investments included as restricted assets
 Other reconciling items (describe) 52

\$	48
49	
	50
	51
53	
\$	54

Total Investments (a/c # 111 and #115) per GAAP balance sheet

Additional Disclosures 55

- | | | |
|---|-----|----|
| 1 Were there any violations of legal or contractual provisions related to deposits or investments? | Yes | No |
| 2 Did your agency invest in any yield maintenance repurchase agreements as of the balance sheet/statement of net assets date? | Yes | No |
| 3 Did your agency invest in reverse repurchase agreements during the year? | Yes | No |
| 4 Were there losses or recoveries of prior period losses related to defaults by counterparties to deposit or investment transactions? | Yes | No |
| 5 Are any of your investments in derivatives as of the balance sheet/statement of net assets date?
(If yes, attach a copy of any financial statement footnote disclosure related to derivatives) | Yes | No |

State of Illinois
Analysis of Deposits and Investments
June 30, 20 1

Agency	2
Agency #	3
Fund Name	4
Fund #	5

Part IV.

Additional Disclosures

1. Concentration of Credit Risk

GASB 40 requires disclosures of investments by amount and issuer for any issuer that represents 5% or more of total investments. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. Government, investments in mutual funds or external investment pools.

Please provide below a schedule of investments representing a concentration of credit risk as of year end.

Investment Type	Issuer	Fair Value (nearest thousand)	% of Total Investments
59	60	\$ 61	62

2. Foreign Currency Risk

GASB 40 requires disclosure of value in U.S. dollars by foreign currency denomination and by deposit or investment type for foreign currencies.

Please provide additional information on foreign deposits and investments below.

Deposit or Investment Type	Foreign Currency Denomination (i.e., British pound, Swiss franc, etc.)	Fair Value in U.S. Dollars (nearest thousand)
63	64	\$ 65

3. Investment Policy 66

- | | | |
|--|-----|----|
| A. Does the agency have a formally adopted investment policy?
(If yes, please attach a copy of the investment policy) | Yes | No |
| B. Does the investment policy address the following types of risk: | | |
| 1. Custodial credit | Yes | No |
| 2. Credit | Yes | No |
| 3. Interest Rate | Yes | No |
| 4. Concentration of credit | Yes | No |
| 5. Foreign currency | Yes | No |
- (If yes, please highlight the corresponding section in the investment policy.)

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OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.80	1 of 8
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
		07-002	

COMPENSATED ABSENCES (SCO-580)

PURPOSE

The purpose of the Compensated Absences Form (Exhibit 27.20.80-A) is to gather information regarding compensated absences of governmental fund types in order to provide the appropriate disclosure in the statewide financial statements.

When applicable, this form must be prepared annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Compensated Absences Form should be completed for an agency's liability for its governmental funds related to employee services previously rendered where payments for such services is not dependent on a particular event (e.g., illness) that is outside the control of the State and the employee. Generally, the State of Illinois' liability for compensated absences will consist of vacation and other leave and sick leave earned by employees, but not taken. The accrual of this liability is subject to certain conditions. Since the conditions for vacations and other compensated absences are different from the conditions applying to sick leave, these two types of compensated absences are discussed separately below.

Vacation leave and other compensated leave, except sick leave, should be recorded as a liability when benefits are earned by the employee provided: (1) the right to receive the compensation is related to services already rendered **and** (2) the state will compensate employees for the benefit through paid time off or cash payments at separation or retirement. If the agency's policy is to pay employees for unused holiday and/or compensatory time at separation or retirement, this must be included as part of the vacation and other leave amount.

Sick leave should be recorded as a compensated absence when the benefit is earned, provided it is probable the employee will be compensated for the benefit through cash payments at separation or retirement. Pursuant to 30 ILCS 105/14a, only sick leave accumulated from January 1, 1984 through December 31, 1997 is eligible for compensation at 50%, through cash payments at separation or retirement. This calculation will be based upon the sick leave accumulated at the balance sheet date.

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		July 1, 2005	
PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
		06-001	

Another component of the liability for compensated absences for vacation and other leave and sick leave is an amount for salary related payments directly and incrementally associated with the payment of compensated absences. Salary related payments include the employer's share of social security taxes, medicare taxes and any other charge having a direct and incremental relationship with the compensated absence payment. Salary related payments should be accrued using the rates in effect at the balance sheet date. The current rates in effect for employer contributions are 6.2% for social security and 1.45% for medicare. Therefore, if social security and medicare contributions are applicable, the total employer FICA contribution rate is 7.65% of taxable wages. Computations will vary by employee since certain employees are not subject to social security and some employees will exceed the social security wage cap. Employer contributions for retirement should not be considered salary related costs because that liability is currently accounted for as part of the accrued retirement costs.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Compensated absences generally should be computed using the specific identification method. This can be accomplished by multiplying the actual number of vacation days or hours and other **vested** compensated absences for each employee by the employee's daily or hourly salary as of June 30. The employee's daily or hourly salary can be determined by dividing a computed yearly salary based on the June 30 payroll by 261 (daily) and dividing this by the number of hours accounted for by the agency's normal work day (in hours). Form SCO-580 applies to governmental fund types only. Compensated absences for employees paid from proprietary, pension/investment/private purpose trust funds or component units should be reported on Form SCO-540.

CONTENTS

Refer to Exhibit 27.20.80-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.

**STATE OF ILLINOIS
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PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
		07-002	

REFERENCE	CONTENTS
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	The Comptroller will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.
(5)	Individually multiply each employee's days or hours of vacation and other leave outstanding at the end of the fiscal year by the employee's daily or hourly salary (as applicable) at the end of the fiscal year. Sum the result of each employee's calculation and enter the result. NOTE: Use days and fraction of days or hours and fractions of hours, whichever is more convenient.
(6)	Individually multiply each employee's days or hours of vacation and other leave earned during the fiscal year by the employee's daily or hourly salary (as applicable) at the end of the fiscal year. Sum the result of each employee's calculation and enter the result. NOTE: Do not add the cost of vacation time transferred in from other State agencies. These transfers-in are included in the amount derived in (7). The amount entered in (6) should include all vacation time earned by every employee during the current fiscal year, regardless of whether the employee is still employed by the agency on June 30.
(7)	Subtract (5) from the sum of (4) and (6) and enter the result.
(8)	Enter the current portion of the vacation and other liability reported in the June 30, CY column. The current portion is the estimated amount to be paid in cash within the next fiscal year due to employees' separation from state employment.
(9)	The Comptroller's Office will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.

**STATE OF ILLINOIS
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
		07-002	

<u>REFERENCE</u>	<u>CONTENTS</u>
(10)	Individually multiply each employee's dollar amount of vacation and other leave (subject to the applicable taxable wage limitations) earned at June 30 of the current fiscal year by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of medicare (1.45%).
(11)	Individually multiply each employee's dollar amount of vacation and other leave (subject to the applicable tax wage limitations) earned during the fiscal year by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of medicare (1.45%).
(12)	Subtract (10) from the sum of (9) and (11) and enter the result.
(13)	Enter the current portion of the salary related costs-vacation and other reported in the June 30, CY column. The current portion is the amount to be paid within the next fiscal year due to employees' separation from state employment.
(14)	Add (4) to (9) and enter the result.
(15)	Add (5) to (10) and enter the result.
(16)	Add (6) to (11) and enter the result.
(17)	Add (7) to (12) and enter the result.
(18)	Add (8) to (13) and enter the result.
(19)	The Comptroller's Office will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
		07-002	

<u>REFERENCE</u>	<u>CONTENTS</u>
(20)	Individually multiply each employee's days or hours of sick leave earned after January 1, 1984 and before January 1, 1998 and still outstanding (unused) at the end of the current fiscal year by one-half of the employee's daily or hourly salary (as applicable) at the end of the fiscal year. Sum the result of each employee's calculation and enter the result.
(21)	No amounts should be recorded as additions to sick leave, as sick leave earned in the current period is no longer a liability to be paid at the time of separation or retirement. In addition, do not include the cost of sick time earned after January 1, 1984 and before January 1, 1998, which was transferred in from other State agencies. These transfers in are included in the amount derived in (22).
(22)	Subtract (20) from (19) and enter the result.
(23)	Enter the current portion of the sick leave liability reported in the June 30, CY column. The current portion is the amount to be paid in cash within the next fiscal year due to employees' separation from state employment.
(24)	The Comptroller's Office will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.
(25)	Individually multiply each employee's dollar amount of sick leave (subject to the applicable taxable wage limitations) earned after January 1, 1984 and before January 1, 1998 and still outstanding at the end of the current fiscal year by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of medicare (1.45%). Sum the result of each employee's calculation and enter one half of the amount calculated.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(26)	No amounts should be recorded as additions to salary related costs-sick as sick leave earned in the current period is no longer a liability to be paid at the time of separation or retirement. In addition, do not include the cost of salary related costs-sick earned after January 1, 1984 and before January 1, 1998, which was transferred in from other State agencies. These transfers in are included in the amount derived in (27).
(27)	Subtract (25) from (24) and enter the result.
(28)	Enter the current portion of the salary related costs-sick liability reported in the June 30, CY column. The current portion is the amount to be paid within the next fiscal year due to employees' separation from state employment.
(29)	Add (19) to (24) and enter the result.
(30)	Add (20) to (25) and enter the result.
(31)	Add (21) to (26) and enter the result. This amount must be zero.
(32)	Add (22) to (27) and enter the result.
(33)	Add (23) to (28) and enter the result.
(34)	Add (14) to (29) and enter the result.
(35)	Add (15) to (30) and enter the result.
(36)	Add (16) to (31) and enter the result.
(37)	Add (17) to (32) and enter the result.
(38)	Add (18) to (33) and enter the result. This amount should provide a reasonable comparison to an average of the amounts reported in (54) and (55).

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PROCEDURE	COMPENSATED ABSENCES (SCO-580)	REVISION NUMBER	
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<u>REFERENCE</u>	<u>CONTENTS</u>
(39)	Enter the actual headcount (not in thousands) of employees at the beginning of the fiscal year.
(40)	Enter the actual headcount (not in thousands) of employees at the end of the fiscal year.
(41)	Place an X in the box if vacation time is reported in days.
(42)	Place an X in the box if vacation time is reported in hours.
(43)	Enter (in the nearest whole unit) the number of vacation days or hours (as applicable) outstanding at the beginning of the fiscal year.
(44)	Enter (in the nearest whole unit) the number of vacation days or hours (as applicable) outstanding at the end of the fiscal year.
(45)	Place an X in the box if sick time is reported in days.
(46)	Place an X in the box if sick time is reported in hours.
(47)	Enter (in the nearest whole unit) the number of sick days or hours (as applicable) outstanding at the beginning of the fiscal year.
(48)	Enter (in the nearest whole unit) the number of sick days or hours (as applicable) outstanding at the end of the fiscal year.
(49)	Enter the number of hours in the agency's normal workday.
(50)	Enter the fund name(s) from which compensated absences were paid during the prior and/or current fiscal years.
(51)	Enter the fund number(s) from which compensated absences were paid during the prior and/or current fiscal years.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(52)	Enter the actual amount paid in compensated absences (in thousands) during the current fiscal year.
(53)	Enter the actual amount paid in compensated absences (in thousands) during the previous fiscal year.
(54)	Enter the sum of all current year amounts entered in (52).
(55)	Enter the sum of all prior year amounts entered in (53).
(56)	Signature of approval.
(57)	Date of approval

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		27.20.81	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPONENT UNIT TRIAL BALANCE- BALANCE SHEET (SCO-581)	REVISION NUMBER	
		07-002	

**COMPONENT UNIT TRIAL BALANCE-
BALANCE SHEET (SCO-581)**

PURPOSE

The purpose of the Component Unit Trial Balance-Balance Sheet (Exhibit 27.20.81-A) is to collect Component Unit balance sheet information at June 30 for inclusion in the State's Comprehensive Annual Financial Report.

When applicable, this trial balance must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the component unit: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All information reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information needed to complete this form can be obtained from the component unit's balance sheet. Transactions between the component unit and URO's should be eliminated. Account numbers used on the component unit's balance sheet may differ from GAAP account numbers. Refer to the Chart of Accounts (SAMS Manual Procedure 27.50.20) for account numbers and descriptions. A draft copy of the component unit's financial statements and reconciliation to the SCO-581 should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than \$5,000,000 (\$5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPONENT UNIT TRIAL BALANCE- BALANCE SHEET (SCO-581)	REVISION NUMBER	
		07-002	

CONTENTS

Refer to Exhibit 27.20.81-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the name of the component unit of the primary government, and all component units of the primary government component unit, if applicable.
(5)	Enter the amount (in thousands) of individual asset, liability and net asset accounts per component unit's records at June 30, current Year (CY).
(6)	Enter the amount (in thousands) of individual asset, liability and net asset accounts per component unit's records at June 30, prior Year (PY).
(7)	Subtotal all amounts entered in each column and enter the result in the respective column.
(8)	Total all asset amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column.
(9)	Total all liability amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column.
(10)	Total all net asset amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column. This amount should agree to the amount in (8) less the amount in (9).

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20_____		Nearest Thousand										
		Current Year GAAP Basis									Eliminating Entries	Total
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7			
Component Unit Name:												
<u>Assets</u>												
101	Cash equity with the State Treasurer (including in-transit items)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
102	Locally held cash and cash equivalents											
103	Petty Cash											
105	Total Cash and Cash Equivalents											
109	Investments , current											
110	Unamortized Premiums (Discounts) on Investments											
111	Total Investments											
113	Investments, Long Term											
114	Unamortized Premiums (Discounts) on Investments, Long Term											
115	Total Investments, Long Term											
117	Taxes Receivable											
118	Allowance for Uncollectible Taxes											
121	Interest and Penalties Receivable on Taxes											
122	Allowance for Uncollectible Interest and Penalties on Taxes											
125	Total Taxes Receivables, Net											
126	Due From Other Government-Federal											
127	Due From Other Government-Local											
128	Allowance for Uncollectible Due from Other Governments											
130	Total Intergovernmental Receivables, Net											
135	Other Receivables											
136	Allowance for Uncollectible Other Receivables											
140	Total Other Receivables											
144	Due from Component Units											
147	Due from Primary Government											

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20_____										Agency _____ Agency # _____		
Nearest Thousand												
Current Year GAAP Basis												
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
Component Unit Name:												
148	Unamortized Bond Issuance Costs, Current											
149	Unamortized Bond Issuance Costs, Long-term											
150	Inventories											
151	Prepaid Expenses											
152	Loans and Notes Receivable, Current											
153	Allowance for Uncollectible Loans and Notes Receivable, Current											
154	Total Loans and Notes Receivable Current, Net											
155	Loans and Notes Receivable, Long-Term											
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term											
157	Total Loans and Notes Receivable Long-Term, Net											
159	Restricted Assets, Cash and Cash Equivalents, Current											
160	Restricted Assets, Investments, Current											
161	Restricted Assets, Other Receivables, Current											
162	Restricted Assets, Due From Other Funds, Current											
163	Restricted Assets, Loans and Notes Receivable, Current											
164	Restricted Assets, Cash and Cash Equivalents, Long-term											
165	Restricted Assets, Investments, Long-term											
166	Restricted Assets, Loans and Notes Receivable, Long-term											
167	Total Capital Assets, not being depreciated											
168	Total Capital Assets, being depreciated											
169	Total Accumulated Depreciation											
170	Total Capital Assets, Net											
175	Other Assets, Current											
176	Other Assets, Long-Term											
177	Total Other Assets											
195	Total Assets											

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20_____											Agency _____ Agency # _____	
											Nearest Thousand	
											Current Year GAAP Basis	
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
Component Unit Name:												
Liabilities												
205	Accounts Payable and Accrued Liabilities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
208	Due to Other Government-Federal											
209	Due to Other Government-Local											
210	Total Intergovernmental Payables											
216	Due to Component Units											
217	Due to Primary Government											
221	Deferred Revenue - Unearned											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, Current											
249	Unamortized Deferred Amounts on Bond Refundings, Current											
250	Total Revenue Bonds Payable, Net, Current											
251	Revenue Bonds Payable, Long-Term											
252	Unamortized Premiums on Bonds Sold -Revenue Bonds, Long-Term											
253	Unamortized (Discounts) on Bonds Sold -Revenue Bonds, Long-Term											
254	Unamortized Deferred Amounts on Bond Refundings, Long-Term											
255	Total Revenue Bonds Payable, Net, Long-Term											
260	Leases and Installment Purchases Payable, Current											
261	Leases and Installment Purchases Payable, Long-Term											
270	Compensated Absences, Current											
271	Compensated Absences, Long-Term											

State of Illinois
 Component Unit
 Trial Balance-Balance Sheet
 June 30, 20_____

Agency _____
 Agency # _____

		Nearest Thousand										
		Current Year GAAP Basis									PY GAAP Basis	
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries		Total
Component Unit Name:												
278	Other Obligations, Current											
279	Other Obligations, Long-Term											
280	Certificates of Participation, Current											
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, Current											
283	Unamortized Deferred Amounts on Certificate Refundings, Current											
284	Total Certificates of Participation, Current											
285	Certificates of Participation, Long-Term											
286	Unamortized Premium on Certificates sold, Long-Term											
287	Unamortized (Discounts) on Certificates sold, Long-Term											
288	Unamortized Deferred Amounts on Certificate Refundings-Long-Term											
289	Total Certificates of Participation, Long-Term											
295	Total Liabilities											
	Net Assets											
309	Unrestricted											
335	Invested in Capital Assets, Net of Related Debt											
	Restricted for:											
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expandable Purposes											
340	Total Restricted Net Assets											
351	Total Net Assets											

State of Illinois
 Component Unit
 Trial Balance-Balance Sheet
 June 30, 20 1 Agency 2 Agency # 3

		Nearest Thousand										
		Current Year GAAP Basis								Eliminating Entries	Total	PY GAAP Basis
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7			
Component Unit Name:		4	4	4	4	4	4	4	4			
Assets												
101	Cash equity with the State Treasurer (including in-transit items)	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 6
102	Locally held cash and cash equivalents											
103	Petty Cash											
105	Total Cash and Cash Equivalents	7	7	7	7	7	7	7	7	7	7	7
109	Investments , current											
110	Unamortized Premiums (Discounts) on Investments											
111	Total Investments											
113	Investments, Long Term											
114	Unamortized Premiums (Discounts) on Investments, Long Term											
115	Total Investments, Long Term											
117	Taxes Receivable											
118	Allowance for Uncollectible Taxes											
121	Interest and Penalties Receivable on Taxes											
122	Allowance for Uncollectible Interest and Penalties on Taxes											
125	Total Taxes Receivables, Net											
126	Due From Other Government-Federal											
127	Due From Other Government-Local											
128	Allowance for Uncollectible Due from Other Governments											
130	Total Intergovernmental Receivables, Net											
135	Other Receivables											
136	Allowance for Uncollectible Other Receivables											
140	Total Other Receivables											
144	Due from Component Units											
147	Due from Primary Government											

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20 _____		Nearest Thousand										Agency _____	Agency # _____
		Current Year GAAP Basis									Eliminating Entries	Total	PY GAAP Basis
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7				
Component Unit Name:													
148	Unamortized Bond Issuance Costs, Current	5	5	5	5	5	5	5	5	5	5	5	6
149	Unamortized Bond Issuance Costs, Long-term												
150	Inventories												
151	Prepaid Expenses												
152	Loans and Notes Receivable, Current												
153	Allowance for Uncollectible Loans and Notes Receivable, Current												
154	Total Loans and Notes Receivable Current, Net												
155	Loans and Notes Receivable, Long-Term												
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term												
157	Total Loans and Notes Receivable Long-Term, Net												
159	Restricted Assets, Cash and Cash Equivalents, Current												
160	Restricted Assets, Investments, Current												
161	Restricted Assets, Other Receivables, Current												
162	Restricted Assets, Due From Other Funds, Current												
163	Restricted Assets, Loans and Notes Receivable, Current												
164	Restricted Assets, Cash and Cash Equivalents, Long-term												
165	Restricted Assets, Investments, Long-term												
166	Restricted Assets, Loans and Notes Receivable, Long-term												
167	Total Capital Assets, not being depreciated												
168	Total Capital Assets, being depreciated												
169	Total Accumulated Depreciation												
170	Total Capital Assets, Net												
175	Other Assets, Current												
176	Other Assets, Long-Term												
177	Total Other Assets												
195	Total Assets	8	8	8	8	8	8	8	8	8	8	8	8

State of Illinois Component Unit Trial Balance-Balance Sheet June 30, 20_____		Nearest Thousand									Agency _____ Agency # _____	
		Current Year GAAP Basis										
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
Component Unit Name:												
Liabilities												
205	Accounts Payable and Accrued Liabilities	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (6)
208	Due to Other Government-Federal											
209	Due to Other Government-Local											
210	Total Intergovernmental Payables	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
216	Due to Component Units											
217	Due to Primary Government											
221	Deferred Revenue - Unearned											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, Current											
249	Unamortized Deferred Amounts on Bond Refundings, Current											
250	Total Revenue Bonds Payable, Net, Current											
251	Revenue Bonds Payable, Long-Term											
252	Unamortized Premiums on Bonds Sold -Revenue Bonds, Long-Term											
253	Unamortized (Discounts) on Bonds Sold -Revenue Bonds, Long-Term											
254	Unamortized Deferred Amounts on Bond Refundings, Long-Term											
255	Total Revenue Bonds Payable, Net, Long-Term											
260	Leases and Installment Purchases Payable, Current											
261	Leases and Installment Purchases Payable, Long-Term											
270	Compensated Absences, Current											
271	Compensated Absences, Long-Term											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

		Nearest Thousand											
		Current Year GAAP Basis								Eliminating Entries	Total	PY GAAP Basis	
Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7				
Component Unit Name:													
278	Other Obligations, Current	5	5	5	5	5	5	5	5	5	5	5	6
279	Other Obligations, Long-Term												
280	Certificates of Participation, Current												
281	Unamortized Premium on Certificates Sold, Current												
282	Unamortized (Discounts) on Certificates Sold, Current												
283	Unamortized Deferred Amounts on Certificate Refundings, Current												
284	Total Certificates of Participation, Current												
285	Certificates of Participation, Long-Term												
286	Unamortized Premium on Certificates sold, Long-Term												
287	Unamortized (Discounts) on Certificates sold, Long-Term												
288	Unamortized Deferred Amounts on Certificate Refundings-Long-Term												
289	Total Certificates of Participation, Long-Term												
295	Total Liabilities	9	9	9	9	9	9	9	9	9	9	9	9
Net Assets													
309	Unrestricted												
335	Invested in Capital Assets, Net of Related Debt												
Restricted for:													
336	Debt Service												
337	Capital Projects												
338	Nonexpendable Purposes												
339	Other Expandable Purposes												
340	Total Restricted Net Assets												
351	Total Net Assets	10	10	10	10	10	10	10	10	10	10	10	10

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.82	1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPONENT UNIT TRIAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (SCO-582)	REVISION NUMBER	
		07-002	

**COMPONENT UNIT TRIAL BALANCE-
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (SCO-582)**

PURPOSE

The purpose of the Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Assets (Exhibit 27.20.82-A) is to collect information for inclusion in the State's Comprehensive Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the component unit: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All amounts reported on the statement must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

The information necessary to complete this form can be obtained from the component unit's records and/or financial statements. Transactions between the component unit and URO's should be eliminated. A draft copy of the component unit's financial statements and a reconciliation to the SCO-582 should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than \$5,000,000 (\$5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.82	2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPONENT UNIT TRIAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (SCO-582)	REVISION NUMBER	
		07-002	

CONTENTS

Refer to Exhibit 27.20.82-B.

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the name of the component unit of the primary government, and all component units of the primary government component unit, if applicable.
(5)	Enter the amount (in thousands) of individual expenses, program revenues and general revenues per component unit's records at June 30, current year (CY).
(6)	Enter the amount (in thousands) of individual expenses, program revenues, general revenues and additions to permanent endowments accounts per component unit's records at June 30, prior year (PY).
(7)	Subtotal all amounts entered in each column, for expenses and enter the result in the respective column.
(8)	Subtotal all amounts entered in each column, for program revenues, and enter the result in the respective column.
(9)	Subtract the amount entered in (7) from the amount entered in (8).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.82	3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPONENT UNIT TRIAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (SCO-582)	REVISION NUMBER	
		07-002	

- (10) Subtotal all amounts entered in each column, for general revenues, and enter the result in the respective column.
- (11) Enter the amount of additions to permanent endowments.
- (12) Add the amounts entered in (10) and (11) to the amount entered in (9) .
- (13) Enter the net assets-beginning of year amount. This is the amount reported as net assets-end of year in the prior year Form SCO-582.
- (14) Sum (12) and (13) and enter the result. This should agree to report account 351 on Form SCO-581.

State of Illinois										Agency _____	
Component Unit										Agency # _____	
Trial Balance-Statement of Revenues, Expenses and Changes in Net Assets											
June 30, 20____											
Nearest Thousand											
Current Year GAAP Basis											
Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	Prior Year GAAP Basis	
Component Unit Name:											
Expenses:											
Operating expenses	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Nonoperating expenses:											
Interest on bond related debt											
Accretion on bond related debt											
Interest on capital asset related debt											
Loss on disposal of capital assets											
Other nonoperating expenses											
Total nonoperating expenses											
Total Expenses											
Program Revenues:											
Charges for services:											
Student tuition and fees, net											
Educational activities											
Auxiliary enterprises, net											
Hospital and medical activities, net											
Medical service plan											
Independent operations											
Interest and service charges on loans											
Toll fees											
Total charges for services											
Operating grants/contributions:											
Federal appropriations											
Federal grants and contracts											
State grants and contracts											
Other grants and contracts											
Private gifts, grants, and contracts											
Total operating grants/contributions											
Capital Grants/Contributions											
Total Program Revenues											
Net (expense) revenues											

State of Illinois
 Component Unit
 Trial Balance-Statement of Revenues, Expenses and Changes in Net Asset
 June 30, 20__

Agency _____
 Agency # _____

Component Unit Name	Nearest Thousand											
	Current Year GAAP Basis									Eliminating Entries	Total	Prior Year GAAP Basis
	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7				
General Revenues:												
State appropriations:												
On behalf payments - construction												
On behalf payments - retirement												
On behalf payments - insurance												
Capital state appropriations												
Other state appropriations												
Total state appropriations												
Interest and investment income:												
Net investment income												
Net increase (decrease) in fair value of investments												
Total interest and investment income												
Other general revenues:												
Gifts and contributions												
Other operating revenues												
Other nonoperating revenues												
Total other general revenues												
Total General Revenues												
Additions to Permanent Endowments												
Change in Net Assets												
Net Assets, Beginning of Year												
Net Assets, End of Year	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Assets
June 30, 20__ (1)

Agency (2)
Agency # (3)

	Nearest Thousand										
	Current Year GAAP Basis									Prior Year GAAP Basis	
	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries		Total
Component Unit Name:	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)			
Expenses:											
Operating expenses	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (6)
Nonoperating expenses:											
Interest on bond related debt											
Accretion on bond related debt											
Interest on capital asset related debt											
Loss on disposal of capital assets											
Other nonoperating expenses											
Total nonoperating expenses											
Total Expenses	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
Program Revenues:											
Charges for services:											
Student tuition and fees, net											
Educational activities											
Auxiliary enterprises, net											
Hospital and medical activities, net											
Medical service plan											
Independent operations											
Interest and service charges on loans											
Toll fees											
Total charges for services											
Operating grants/contributions:											
Federal appropriations											
Federal grants and contracts											
State grants and contracts											
Other grants and contracts											
Private gifts, grants, and contracts											
Total operating grants/contributions											
Capital Grants/Contributions											
Total Program Revenues	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Net (expense) revenues	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Asset
June 30, 20__

Agency # 2
Agency # _____

Component Unit Name	Nearest Thousand										
	Current Year GAAP Basis									Prior Year GAAP Basis	
	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries		Total
General Revenues:	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(6)
State appropriations:											
On behalf payments - construction											
On behalf payments - retirement											
On behalf payments - insurance											
Capital state appropriations											
Other state appropriations											
Total state appropriations											
Interest and investment income:											
Net investment income											
Net increase (decrease) in fair value of investments											
Total interest and investment income											
Other general revenues:											
Gifts and contributions											
Other operating revenues											
Other nonoperating revenues											
Total other general revenues											
Total General Revenues	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
Additions to Permanent Endowments	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
Change in Net Assets	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
Net Assets, Beginning of Year	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
Net Assets, End of Year	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)	\$ (14)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.85	1 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		October 1, 2006	
PROCEDURE	COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)	REVISION NUMBER	
		07-002	

**COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION
(SCO-585)**

PURPOSE

The purpose of the Component Unit Schedule of Footnote Disclosure Information Form (Exhibit 27.20.85-A) is to collect all required footnote disclosure information to be reported in the State's Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the component unit: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Component Unit Schedule of Footnote Disclosure Information must be completed by all component units.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If more space is needed, attach additional pages clearly indicating to which section the attachment refers.

INSTRUCTIONS

The Leases-Lessee section of the SCO-585 can be completed using the Comptroller's lease reports and/or component unit records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary Items, Special Items and Endowment Information sections can be completed using component unit records. Total future commitments for certificates of participation and revenue bonds reported by the component unit should agree to the principal and interest outstanding reported in the confirmation of the State's Annual Report of Bonded Indebtedness and Long Term Obligations.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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CONTENTS

Refer to Exhibit 27.20.85-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the principal portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(5)	Enter the interest portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(6)	Sum all amounts reported in (4) and (5) and enter the results.
(7)	Enter the principal portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond maturity (e.g., \$5,000) should be reported as principal. Interest for capital appreciation bonds will be \$-0- unless supplemental interest is paid.
(8)	Enter the interest portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(9)	Sum all amounts reported in (7) and (8) and enter the result.
(10)	Sum all amounts reported in (4) and enter the result. This amount will equal the sum of report accounts 280 and 285 on the balance sheet.
(11)	Sum all amounts reported in (5) and enter the result.

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OFFICE OF THE COMPTROLLER**

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<u>REFERENCE</u>	<u>CONTENTS</u>
(12)	Sum all the amounts reported in (6) and enter the result. This amount should also equal the sum of the amounts reported in (10) and (11).
(13)	Sum all amounts reported in (7) and enter the result.
(14)	Sum all amounts reported in (8) and enter the result.
(15)	Sum all amounts reported in (9) and enter the result. This amount should also equal the sum of amounts reported in (13) and (14).
(16)	Enter the unaccreted appreciation amount of the principal portion reported in (13). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(17)	Subtract (16) from (13) and enter the result. This amount will equal the sum of report accounts 246 and 251 on SCO-581.
(18)	Enter the amount of current year principal payments on certificates of participation.
(19)	Enter the amount of current year principal payments on revenue bonds.
(20)	Enter the amount of current year interest payments on certificates of participation.
(21)	Enter the amount current year interest payments on revenue bonds.
(22)	Enter the amount of unamortized premium at June 30 for certificates of participation.
(23)	Enter the amount of unamortized premium at June 30 for revenue bonds.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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REFERENCE	CONTENTS
(24)	Enter the amount of unamortized (discount) at June 30 for certificates of participation.
(25)	Enter the amount of unamortized (discount) at June 30 for revenue bonds.
(26)	Attach documentation, including financial statement footnote disclosures, for all certificates of participation and revenue bonds issued subsequent to June 30 th .
(27)	Attach a schedule of refunding bond requirements in accordance with Governmental Accounting Standards Board Statement No. 7. In addition, attach financial statement footnote disclosures related to refundings occurring during the current year for both certificates of participation and revenue bonds.
(28)	Attach the required segment disclosure information in accordance with Governmental Accounting Standards Board Statement No. 34.
(29)	Attach the required demand bond disclosure information in accordance with Governmental Accounting Standards Board Interpretation No. 1, paragraph 11. Required disclosure includes: 1) a general description of the demand bond program, 2) terms of any letters of credit or other standby liquidity agreements outstanding, 3) commitment fees to obtain the letters of credit, 4) any amounts drawn on the letters of credit as of the balance sheet date, 5) a description of the take-out agreement (expiration date, commitment fees to obtain the agreement, and terms of any new obligation under the take-out agreement, and 5) debt service requirements if the take-out agreement is exercised.
(30)	Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1.
(31)	Enter the amount of revenues or additions available during the current year for debt service.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(32)	Enter the amount of expenses or deductions that reduced the amount available for debt service during the current fiscal year.
(33)	Subtract (32) from (31) and enter the result.
(34)	Enter the principal portion of revenue bonds and certificates of participation payable necessary to meet debt service requirements for the current fiscal year.
(35)	Enter the interest portion of revenue bonds and certificates of participation payable necessary to meet debt service requirements for the current year.
(36)	Sum amounts reported in (34) and (35) and enter the result.
(37)	Divide (33) by (36) and enter the resulting ratio.
(38)	Enter the purpose of each short term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(39)	Enter the amount of each short term debt outstanding at June 30, PY. This amount can be obtained from the prior year SCO-585.
(40)	Enter current year additions to short term debt.
(41)	Enter current year deletions to short term debt.
(42)	Enter the sum of (39) and (40) less (41).
(43)	Sum all amounts reported in (39) and enter the result.
(44)	Sum all amounts reported in (40) and enter the result.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(45)	Sum all amounts reported in (41) and enter the result.
(46)	Sum all amounts reported in (42) and enter the result. This amount should equal the sum of (43) and (44) less (45). This amount should also be included in the amount of "Other liabilities" reported on the SCO-581 if the short term debt is due to be repaid within the next year.
(47)	Enter the amount of contingent rents. Contingent rents associated with capital leases are payments dependent on future use such as machine hours or sales volume.
(48)	Enter the cost associated with capital leases for each category at June 30. These amounts should agree to amounts reported on Form SCO-538.
(49)	Enter the cost associated with installment purchases for each category at June 30.
(50)	Sum all amounts reported in (48) and enter the result.
(51)	Sum all amounts reported in (49) and enter the result.
(52)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (48). This amount should agree to amounts reported on Form SCO-538 for capital leases.
(53)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (49).
(54)	Subtract (52) from (50) and enter the result. This amount should agree to amounts reported on Form SCO-538.
(55)	Subtract (53) from (51) and enter the result.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(56)	Enter the amount of operating leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(57)	Enter the principal portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(58)	Enter the interest portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(59)	Enter the principal portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(60)	Enter the interest portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(61)	Sum all amounts reported in (56) and enter the result.
(62)	Sum all amounts reported in (57) and enter the result.
(63)	Sum all amounts reported in (58) and enter the result.
(64)	Sum all amounts reported in (59) and enter the result. This amount should equal the amount reported in (51) on the SCO-540.
(65)	Sum all amounts reported in (60) and enter the result.
(66)	Enter the amount of executory costs related to capital leases reported in (62).
(67)	Subtract (66) from (62) and enter the result. This amount should equal the amount reported in (56) on the SCO-540.
(68)	Enter the amount of operating leases reported in (61) representing future sublease rentals.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(69)	Enter the amount of capital leases reported in (67) representing future sublease rentals.
(70)	Enter the minimum amount of rent expense incurred for operating leases, excluding contingent rentals, in the appropriate funds category. This includes amounts paid for operating leases from the following detail object codes: 1231, 1232, 1233, 1234, 1235, 1237, 1239, 1681, 1683, 1721, 1723, and 1729.
(71)	Sum the amounts reported in (70) and enter the result.
(72)	Enter the amount of contingent rent expense incurred for operating leases in the appropriate funds category. See (47) for the definition of contingent rents. See (70) for detail object code listing.
(73)	Sum the amounts reported in (72) and enter the result.
(74)	Sum the amounts reported in (70) and (72) for Treasury Held Funds and enter the result.
(75)	Sum the amounts reported in (70) and (72) for Locally Held Funds and enter the result.
(76)	Sum the amounts reported in (71) and (73) and enter the result. This should agree to the sum of (74) and (75).
(77)	Enter the amount in (74) representing sublease rentals.
(78)	Enter the amount in (75) representing sublease rentals.
(79)	Sum the amounts reported in (77) and (78) and enter the result.
(80)	Subtract (77) from (74) for Treasury Held Funds and enter the result.

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<u>REFERENCE</u>	<u>CONTENTS</u>
(81)	Subtract (78) from (75) for Locally Held Funds and enter the result.
(82)	Subtract (79) from (76) and enter the result. This should agree to the sum of (81) and (82).
(83)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in university financial statements.
(84)	Enter the amount of extraordinary items.
(85)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in university financial statements.
(86)	Enter the amount of special items.
(87)	Provide a description of endowment information as reported on the financial statements, if any, as required by GASB Statement No. 34. Attach related footnote disclosures included in component unit financial statements.
(88)	Enter the amount of endowment reported.

State of Illinois Agency _____
 Component Unit Agency # _____
 Schedule of Footnote Disclosure Information
 June 30, 20_____

Amounts expressed in thousands

I. Certificates of Participation and Revenue Bonds Payable

A. The following disclosure for certificates of participation and revenue bonds payable appears or will appear in the component unit's financial statements.

1) Future commitments for certificate of participation and revenue bonds payable as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation			Revenue Bonds Payable		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
CY + 2	_____	_____	_____	_____	_____	_____
CY + 3	_____	_____	_____	_____	_____	_____
CY + 4	_____	_____	_____	_____	_____	_____
CY + 5	_____	_____	_____	_____	_____	_____
CY + 6 thru 10	_____	_____	_____	_____	_____	_____
CY + 11 thru 15	_____	_____	_____	_____	_____	_____
CY + 16 thru 20	_____	_____	_____	_____	_____	_____
CY + 21 thru 25	_____	_____	_____	_____	_____	_____
CY + 26 thru 30	_____	_____	_____	_____	_____	_____
CY + 31 thru 35	_____	_____	_____	_____	_____	_____
CY + 36 thru 40	_____	_____	_____	_____	_____	_____
Total Payments	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Less unaccrued appreciation				(_____)		
Total				\$ _____		

2) Current year principal payments	\$ _____	\$ _____
3) Current year interest payments	\$ _____	\$ _____
4) Unamortized premium at June 30	\$ _____	\$ _____
5) Unamortized discount at June 30	\$(_____)	\$(_____)

B. Subsequent bond issues (after June 30) _____

C. Attach refunding bond disclosure requirements according to GASB Statement No. 7.

D. Attach the required segment disclosure information in accordance with GASB Statement No. 34.

E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11.

F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1.

G. Debt Service Bond Coverage (at June 30, CY):

Revenues/ Additions	Expenses/ Deductions	Net Additions Available for Debt Service	Debt Service Requirements			Coverage
			Principal	Interest	Total	
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Note: Do not include student tuition and fees which may be available, if necessary, to cover bond debt service requirements.

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____

State of Illinois
Component Unit
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____

Amounts expressed in thousands

III. Leases - Lessee

A. Contingent rents associated with capital leases in the current year were \$ _____

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and Land Improvements	\$ _____	\$ _____
Buildings and Building Improvements	_____	_____
Equipment	_____	_____
Total Asset Cost	_____	_____
Less Accumulated Depreciation	_____	_____
Net Book Value	\$ _____	\$ _____

C. Future minimum rental commitments for all non-cancelable leases, subleases, and installment purchases as of June 30, were as follows:

Years Ending June 30,	Operating Leases	Capital Leases		Installment Purchases	
		Principal	Interest	Principal	Interest
CY + 1	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
CY + 2	_____	_____	_____	_____	_____
CY + 3	_____	_____	_____	_____	_____
CY + 4	_____	_____	_____	_____	_____
CY + 5	_____	_____	_____	_____	_____
CY + 6 thru 10 years	_____	_____	_____	_____	_____
CY + 11 thru 15 years	_____	_____	_____	_____	_____
CY + 16 thru 20 years	_____	_____	_____	_____	_____
Total minimum payments	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Less: amount representing executory costs	_____	_____	_____	_____	_____
Present value of net minimum lease payments	_____	\$ _____	_____	_____	_____
Future sublease rentals	\$ _____	\$ _____	_____	_____	_____

D. Rental expenses incurred for operating leases during the current year were as follows:

	Treasury Held Funds Spending	Locally Held Funds Spending	Total Spending
Minimum rentals	\$ _____	\$ _____	\$ _____
Contingent rents	_____	_____	_____
Total	_____	_____	_____
Less: sublease rentals	_____	_____	_____
Net	\$ _____	\$ _____	\$ _____

IV. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)

Description: _____ \$ _____

B. Special items (as reported on the financial statements)

Description: _____ \$ _____

C. Endowment information (as reported on the financial statements)

Description: _____ \$ _____

State of Illinois
Component Unit
Schedule of Footnote Disclosure Information
June 30, 20 1

Agency 2
Agency # 3

Amounts expressed in thousands

I. Certificates of Participation and Revenue Bonds Payable

A. The following disclosure for certificates of participation and revenue bonds payable appears or will appear in the component unit's financial statements.

1) Future commitments for certificate of participation and revenue bonds payable as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation			Revenue Bonds Payable		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	\$ <u>4</u>	\$ <u>5</u>	\$ <u>6</u>	\$ <u>7</u>	\$ <u>8</u>	\$ <u>9</u>
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	\$ <u>10</u>	\$ <u>11</u>	\$ <u>12</u>	\$ <u>13</u>	\$ <u>14</u>	\$ <u>15</u>
Less unaccrued appreciation				(<u>16</u>)		
Total				\$ <u>17</u>		

2) Current year principal payments	\$ <u>18</u>	\$ <u>19</u>
3) Current year interest payments	\$ <u>20</u>	\$ <u>21</u>
4) Unamortized premium at June 30	\$ <u>22</u>	\$ <u>23</u>
5) Unamortized discount at June 30	\$(<u>24</u>)	\$(<u>25</u>)

- B. Subsequent bond issues (after June 30) 26
- C. Attach refunding bond disclosure requirements according to GASB Statement No. 7. 27
- D. Attach the required segment disclosure information in accordance with GASB Statement No. 34. 28
- E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11. 29
- F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1. 30

G. Debt Service Coverage (at June 30, CY):

Revenues/ Additions	Expenses/ Deductions	Net Additions Available for Debt Service	Debt Service Requirements			Coverage
			Principal	Interest	Total	
\$ <u>31</u>	\$ <u>32</u>	\$ <u>33</u>	\$ <u>34</u>	\$ <u>35</u>	\$ <u>36</u>	\$ <u>37</u>

Note: Do not include student tuition and fees which may be available, if necessary, to cover bond debt service requirements.

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
<u>38</u>	\$ <u>39</u>	\$ <u>40</u>	\$ <u>41</u>	\$ <u>42</u>
Total	\$ <u>43</u>	\$ <u>44</u>	\$ <u>45</u>	\$ <u>46</u>

State of Illinois
Component Unit
Schedule of Footnote Disclosure Information
June 30, 20 1

Agency 2
Agency # 3

Amounts expressed in thousands

III. Leases - Lessee

A. Contingent rents associated with capital leases in the current year were \$ 47

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and Land Improvements	\$ <u>48</u>	\$ <u>49</u>
Buildings and Building Improvements		
Equipment		
Total Asset Cost	<u>50</u>	<u>51</u>
Less Accumulated Depreciation	<u>52</u>	<u>53</u>
Net Book Value	\$ <u>54</u>	\$ <u>55</u>

C. Future minimum rental commitments for all non-cancelable leases, subleases, and installment purchases as of June 30, were as follows:

Years Ending June 30,	Operating Leases	Capital Leases		Installment Purchases	
		Principal	Interest	Principal	Interest
CY + 1	\$ <u>56</u>	\$ <u>57</u>	\$ <u>58</u>	\$ <u>59</u>	\$ <u>60</u>
CY + 2					
CY + 3					
CY + 4					
CY + 5					
CY + 6 thru 10 years					
CY + 11 thru 15 years					
CY + 16 thru 20 years					
Total minimum payments	\$ <u>61</u>	\$ <u>62</u>	\$ <u>63</u>	\$ <u>64</u>	\$ <u>65</u>
Less: amount representing executory costs		<u>66</u>			
Present value of net minimum lease payments		\$ <u>67</u>			
Future sublease rentals	\$ <u>68</u>	\$ <u>69</u>			

D. Rental expenses incurred for operating leases during the current year were as follows:

	Treasury Held Funds Spending	Locally Held Funds Spending	Total Spending
Minimum rentals	\$ <u>70</u>	\$ <u>70</u>	\$ <u>71</u>
Contingent rents	<u>72</u>	<u>72</u>	<u>73</u>
Total	<u>74</u>	<u>75</u>	<u>76</u>
Less: sublease rentals	<u>77</u>	<u>78</u>	<u>79</u>
Net	\$ <u>80</u>	\$ <u>81</u>	\$ <u>82</u>

IV. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)		
Description:	<u>83</u>	\$ <u>84</u>
B. Special items (as reported on the financial statements)		
Description:	<u>85</u>	\$ <u>86</u>
C. Endowment information (as reported on the financial statements)		
Description:	<u>87</u>	\$ <u>88</u>

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

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SUB-SECTION REFERENCE

EFFECTIVE DATE
October 1, 2006

PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

REVISION NUMBER
07-002

Purpose

The purpose of the Summary of Agencies and Fund Classifications is to define the State of Illinois financial reporting entity. Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" establishes the criteria to be used for defining the reporting entity. These criteria indicate that the reporting entity includes (1) the primary government, (2) agencies for which the primary government is financially accountable, and (3) other organizations which, if excluded from the reporting entity, would result in the financial statements being misleading or incomplete.

Under the GASB Statement 14 criteria, the **primary government** includes all organizations that are legally part of the reporting entity. In the table that begins on page 5, agencies that are part of the primary government of the State of Illinois will be designated with the letters "PG" in bold type immediately after the agency name. Statement 14 also establishes the classification of **component unit** for those organizations for which elected officials of the primary government are financially accountable or whose exclusion would make the financial statements misleading or incomplete. In the table that begins on page 5, component units will be designated with the letters "CU" in bold type immediately after the agency name.

FOOTNOTE REFERENCES

- A Agency is required to prepare and submit GAAP-basis financial statements to the Comptroller's Office for the year ended June 30, 2006 (See Procedure 27.50.60).
- B Agency is not part of the financial reporting entity for GAAP reporting purposes.
- C A complete list of Court of Claims funds for budgetary purposes can be found on Comptroller Report SE04. The funds listed here are for GAAP reporting purposes.
- D Form SCO-562 should be prepared providing information to the administering agency regarding interest accruals.
- E A GAAP package is not required for this fund. Information for this fund is included in another GAAP package for the agency.

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PROCEDURE SUMMARY OF AGENCIES AND
FUND CLASSIFICATIONS

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07-002

FOOTNOTE REFERENCES (continued)

- F GAAP reporting packages are completed "in-house" by Comptroller personnel in conjunction with agency fiscal personnel.
- G Information should be transmitted to Agency 370 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- H Information should be transmitted to Agency 406 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- I Information should be transmitted to Agency 416 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- J Information should be transmitted to Agency 418 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- K Information should be transmitted to Agency 420 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- L Information should be transmitted to Agency 422 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- M Information should be transmitted to Agency 427 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- N Information should be transmitted to Agency 440 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- O Information should be transmitted to Agency 442 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- P Information should be transmitted to Agency 444 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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PROCEDURE	SUMMARY OF AGENCIES AND FUND CLASSIFICATIONS	REVISION NUMBER 07-002

- Q Information should be transmitted to Agency 466 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- R Information should be transmitted to Agency 478 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- S Information should be transmitted to Agency 482 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- T Information should be transmitted to Agency 492 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- U Information should be transmitted to Agency 493 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- V Information should be transmitted to Agency 497 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- W Information should be transmitted to Agency 507 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- X Information should be transmitted to Agency 524 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- Y Information should be transmitted to Agency 551 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- Z Information should be transmitted to Agency 557 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- AA Information should be transmitted to Agency 563 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- AB Information should be transmitted to Agency 574 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- AC Information should be transmitted to Agency 586 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.

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- AD Information should be transmitted to Agency 588 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- AE Information should be transmitted to Agency 692 who has the responsibility of preparing a nonshared package for GAAP reporting purposes.
- AF Fund currently inactive in SAMS with no prior GAAP activity.
- AG Fund is required to submit GAAP-basis financial statements to the Comptroller's Office for the year ended June 30, 2006.
- AH Agency is required to prepare and submit GAAP-basis financial statements for nonshared funds to the Comptroller's Office for the year ended June 30, 2006. The Treasurer's Office prepares fiscal officer statements and GAAP-basis statements for Bright Start and Illinois Funds.
- AI Reporting should also include local funds and Chicago State University Foundation.
- AJ Reporting should also include local funds, Eastern Illinois University Foundation and Eastern Illinois University Alumni Association
- AK Reporting should also include local funds, Governors State University Foundation and Governors State University Alumni Association
- AL Reporting should also include local funds and Northeastern Illinois University Foundation
- AM Reporting should also include local funds and Western Illinois University Foundation
- AN Reporting should also include local funds and Illinois State University Foundation
- AO Reporting should also include local funds, Northern Illinois University Foundation and Northern Illinois University Alumni Association

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- AP Reporting should also include local funds,
Southern Illinois University Foundation,
Southern Illinois University at Edwardsville Foundation,
Association of Alumni, Former Students and Friends of Southern Illinois University,
Incorporated,
Alumni Association of Southern Illinois University at Edwardsville,
University Park, Southern Illinois University at Edwardsville, Inc.,
Southern Illinois Research Park, Inc., Carbondale, and
SIU Physicians and Surgeons, Inc.
- AQ Reporting should also include local funds,
University of Illinois Foundation,
University of Illinois Alumni Association and
Wolcott, Wood and Taylor, Inc.
Prairieland Energy, Inc.
Illinois Ventures, LLC, and
University of Illinois Research Park, LLC

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Legislative

101	General Assembly	(PG)			
	General Revenue Fund		1 F	General	
	General Assembly Operations Revolving Fund		196 F	Special Revenue	
102	Legislative Inspector General	(PG)			
	General Revenue Fund		1 F	General	
103	Auditor General	(PG)			
	General Revenue Fund		1	General	
	Audit Expense Fund		342		Internal Service
105	Government Forecasting and Accountability	(PG)			
	General Revenue Fund		1 F	General	
108	Legislative Information System	(PG)			
	General Revenue Fund		1 F	General	
	General Assembly Computer Equipment Revolving Fund		155 F	Special Revenue	
109	Legislative Audit Commission	(PG)			
	General Revenue Fund		1 F	General	
110	Legislative Printing Unit	(PG)			
	General Revenue Fund		1 F	General	
112	Legislative Research Unit	(PG)			
	General Revenue Fund		1 F	General	
115	Legislative Reference Bureau	(PG)			
	General Revenue Fund		1 F	General	
	General Assembly Computer Equipment Revolving Fund		155 F	Special Revenue	
120	Legislative Ethics Commission	(PG)			
	General Revenue Fund		1 F	General	

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Legislative (Continued)

131^A	General Assembly Retirement System	(PG)			
	General Revenue Fund	1 ^F	General		
	General Assembly Retirement System Fund	481			Pension Trust
	General Assembly Retirement System Excess Benefit Fund	786 ^E			Pension Trust

156	Office of the Architect of the Capitol	(PG)			
	General Revenue Fund	1 ^F	General		
	Capital Development Fund	141 ^F	Capital Projects		

167	Joint Committee on Administrative Rules	(PG)			
	General Revenue Fund	1 ^F	General		
	General Assembly Computer Equipment Revolving Fund	155 ^F	Special Revenue		

Judicial

201	Supreme Court	(PG)			
	General Revenue Fund	1	General		
	Reviewing Court Alternative Dispute Resolution Fund	108	Special Revenue		
	Supreme Court Special State Projects Fund	230	Special Revenue		
	Mandatory Arbitration Fund	262	Special Revenue		
	Supreme Court Federal Projects Fund	269	Special Revenue		
	Foreign Language Interpreter Fund	597	Special Revenue		
	Lawyers' Assistance Program Fund	769	Special Revenue		
	Courts' Safekeeping Fund	1343			Agency

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Judicial			(Continued)		
202	Attorney Registration and Disciplinary Commission	(PG)			
	Attorney Registration and Disciplinary Commission Operating Fund	1102 ^F		Enterprise	
	Physical Assets and Replacement Fund	1103 ^E		Enterprise	
	Employeees Retirement Plan and Trust Fund	1104 ^E			Pension Trust
203	Board of Admissions to the Bar	(PG)			
	Board of Admissions to the Bar Operating Fund	1105 ^F		Enterprise	
205	Clerk of the Supreme Court	(PG)			
	General Revenue Fund	1	General		
215	Appellate Court District 1	(PG)			
	General Revenue Fund	1	General		
	Reviewing Court Alternative Dispute Resolution Fund	108	Special Revenue		
225	Appellate Court District 2	(PG)			
	General Revenue Fund	1	General		
235	Appellate Court District 3	(PG)			
	General Revenue Fund	1	General		
245	Appellate Court District 4	(PG)			
	General Revenue Fund	1	General		
255	Appellate Court District 5	(PG)			
	General Revenue Fund	1	General		
275^A	Judges Retirement System	(PG)			
	General Revenue Fund	1 ^F	General		
	Judges' Retirement System Fund	477			Pension Trust
	Judges' Retirement System Excess Benefit Fund	787 ^E			Pension Trust

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Judicial (Continued)

285	Judicial Inquiry Board	(PG)			
	General Revenue Fund		1 F	General	
290	Office of the State Appellate Defender	(PG)			
	General Revenue Fund		1 F	General	
	State Appellate Defender Federal Trust Fund		117 F	Special Revenue	
	State Appellate Defender Special State Projects Fund		361 F	Special Revenue	
	Capital Litigation Trust Fund		614 F	Special Revenue	
295	State's Attorneys Appellate Prosecutor	(PG)			
	General Revenue Fund		1	General	
	Special Federal Grant Projects Fund		90	Special Revenue	
	Capital Litigation Trust Fund		614	Special Revenue	
	State's Attorneys Appellate Prosecutor's County Fund		745	Special Revenue	
	Continuing Legal Education Trust Fund		844	Special Revenue	
	Narcotics Profit Forfeiture Fund		951	Special Revenue	

Elected Officials

310	Governor	(PG)			
	General Revenue Fund		1	General	
	Illinois Executive Mansion Trust Fund		296	Special Revenue	
	Governor's Grant Fund		947	Special Revenue	
330	Lieutenant Governor	(PG)			
	General Revenue Fund		1 F	General	
	Agricultural Premium Fund		45 F	Special Revenue	
	Lt. Governor's Federal Project Grant Fund		811 F	Special Revenue	

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Elected Officials (Continued)

330 Lieutenant Governor (PG) (Continued)

Lieutenant Governor's Grant Fund 924 ^F Special Revenue

340 Attorney General (PG)

General Revenue Fund 1 General

Illinois Gaming Law Enforcement Fund 85 Special Revenue

Asbestos Abatement Fund 224 Special Revenue

Statewide Grand Jury Prosecution Fund 525 Special Revenue

Attorney General Court Order and Voluntary Compliance Payments Project Fund 542 Special Revenue

Illinois Charity Bureau Fund 549 Special Revenue

Attorney General Whistleblower Reward and Protection Fund 600 Special Revenue

Capital Litigation Trust Fund 614 Special Revenue

State Whistleblower Reward and Protection Fund 703 Agency

State Police Whistleblower Reward and Protection Fund 705 ^U Special Revenue

Tobacco Settlement Recovery Fund 733 Special Revenue

Child Support Administration Fund 757 ^R Special Revenue

State Projects and Court Order Distribution Fund 801 Special Revenue

Attorney General's Grant Fund 901 Special Revenue

Violent Crime Victims Assistance Fund 929 Special Revenue

Attorney General Federal Grant Fund 988 Special Revenue

Consumer Trust Fund 1106 Agency

Special Advance Fund 1108 ^E General

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

350^A	Secretary of State	(PG)	
	General Revenue Fund	1	General
	Road Fund	11	Special Revenue
	Motor Fuel Tax Fund	12	Special Revenue
	Live and Learn Fund	26	General
	Drivers Education Fund	31	Special Revenue
	State Parks Fund	40 ^L	Special Revenue
	Lobbyist Registration Administration Fund	44	Special Revenue
	General Obligation Bond Retirement and Interest Fund	101	Debt Service
	Accessible Electronic Information Services Fund	106	Special Revenue
	CDLIS/AAMVA Net Trust Fund	109	Special Revenue
	Capital Development Fund	141	Capital Projects
	General Assembly Computer Equipment Revolving Fund	155	Special Revenue
	Registered Limited Liability Partnership Fund	167	Special Revenue
	Secretary of State Federal Projects Fund	176	Special Revenue
	Violence Prevention Fund	184	Special Revenue
	Secretary of State Special License Plate Fund	185	Special Revenue
	Drunk and Drugged Driving Prevention Fund	276 ^P	Special Revenue
	Securities Investors Education Fund	292	Special Revenue
	Interagency Grant Fund	295	Special Revenue
	Family Financial Responsibility Fund	322	Special Revenue
	Motor Vehicle Review Board Fund	323	Special Revenue

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

350 ^A	Secretary of State	(PG)	(Continued)	
	Securities Audit and Enforcement Fund	362	Special Revenue	
	Department of Business Services Special Operations Fund	363	Special Revenue	
	Secretary of State Evidence Fund	374	Special Revenue	
	Corporate Franchise Tax Refund Fund	380	General	
	Illinois Habitat Fund	391 ^L	Special Revenue	
	Protest Fund	401 ^G		Agency
	Common School Fund	412	General	
	State College and University Trust Fund	417	Special Revenue	
	University Grant Fund	418	Special Revenue	
	Alternative Fuels Fund	422	Special Revenue	
	Safety Responsibility Fund	436		Agency
	Library Services Fund	470	Special Revenue	
	State Library	471	Special Revenue	
	Secretary of State Special Services Fund	483	Special Revenue	
	Wildlife Prairie Park Fund	504 ^L	Special Revenue	
	Master Mason Fund	508	Special Revenue	
	Illinois Fire Fighters' Memorial Fund	510	Special Revenue	
	Illinois and Michigan Canal Fund	570	Special Revenue	
	Off Highway Vehicle Trails Fund	574	Special Revenue	
	Pan Hellenic Trust Fund	584	Special Revenue	
	Park District Youth Program Fund	585	Special Revenue	
	September 11th Fund	588 ^{AD}	Special Revenue	
	Illinois Route 66 Heritage Project Fund	594	Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

350 ^A	Secretary of State	(PG)	(Continued)		
	Police Memorial Committee Fund	598	Special Revenue		
	Mammogram Fund	599	Special Revenue		
	Motor Vehicle License Plate Fund	622	Special Revenue		
	Motor Carrier Safety Inspection Fund	649 ^U	Special Revenue		
	Organ Donor Awareness Fund	716	Special Revenue		
	Secretary of State DUI Administration Fund	732	Special Revenue		
	Illinois Future Teacher Corps Scholarship Fund	753	Special Revenue		
	Chicago and Northeast Illinois District Council of Carpenters Fund	756	Special Revenue		
	Secretary of State DUI Fund	758	Special Revenue		
	Secretary of State Police Services Fund	759	Special Revenue		
	Marine Corps Scholarship Fund	760	Special Revenue		
	Pet Population Control Fund	764	Special Revenue		
	State Parking Facility Maintenance Fund	782	Special Revenue		
	Cycle Rider Safety Training Fund	863	Special Revenue		
	Secretary of State International Registration Plan Fund	890			Agency
	State Construction Account Fund	902	Special Revenue		
	Secretary of State Grant Fund	948	Special Revenue		
	Park and Conservation Fund	962 ^L	Special Revenue		
	Vehicle Inspection Fund	963	Special Revenue		
	Go-Back Fund	1110			Agency
	Special Advance Fund	1198	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

351^A	Illinois Literacy Foundation	(CU)			
	Illinois Literacy Foundation Fund	1297	Special Revenue		
360	Comptroller	(PG)			
	General Revenue Fund	1	General		
	Agricultural Premium Fund	45	Special Revenue		
	Fire Prevention Fund	47	Special Revenue		
	Title III Social Security and Employment Service Fund	52 ^M	Special Revenue		
	Cemetery Consumer Protection Fund	96	Special Revenue		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	Comptroller's Audit Expense Revolving Fund	112	Special Revenue		
	Direct Deposit Administration Fund	200			Agency
	Social Security Administration Fund	204			Agency
	Kaskaskia Commons Permanent Fund	441			Private Purpose Trust
	Payroll Consolidation Fund	460 ^F			Agency
	Commercial Consolidation Fund	462 ^F			Agency
	Warrant Escheat Fund	485	General		
	Comptroller's Administrative Fund	543	Special Revenue		
	International Tourism Fund	621	Special Revenue		
	Horse Racing Fund	632 ^T	Special Revenue		
	State Off-Set Claims Fund	658	General		
	Budget Stabilization Fund	686	General		
	State Lottery Fund	711 ^T		Enterprise	
	State Parking Facility Maintenance Fund	782	Special Revenue		
	Bank and Trust Company Fund	795 ^N		Enterprise	

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

360 Comptroller (PG) (Continued)

U. S. Savings Bond Series EE Fund 827 Agency

370^{AH} Treasurer (PG)

General Revenue Fund	1	General		
Road Fund	11 ^D	Special Revenue		
Food and Drug Safety Fund	14 ^D	Special Revenue		
General Professions Dedicated Fund	22 ^D	Special Revenue		
Drivers Education Fund	31 ^D	Special Revenue		
Wildlife and Fish Fund	41 ^D	Special Revenue		
Salmon Fund	42 ^D	Special Revenue		
Fire Prevention Fund	47 ^D	Special Revenue		
Title III Social Security and Employment Service Fund	52 ^D	Special Revenue		
State Pensions Fund	54	Special Revenue		
Unemployment Compensation Special Administration Fund	55 ^D	Special Revenue		
State Employees Unemployment Benefit Fund	56 ^D		Enterprise	
Illinois State Pharmacy Disciplinary Fund	57 ^D	Special Revenue		
Radiation Protection Fund	67 ^D	Special Revenue		
Natural Heritage Endowment Trust Fund	69 ^D	Permanent Trust		
County Water Commission Tax Fund	84 ^D			Agency
Non-Home Rule Municipal Retailers' Occupation Tax Fund	88 ^D			Agency
Clean Air Act (CAA) Permit Fund	91 ^D	Special Revenue		
Illinois State Medical Disciplinary Fund	93 ^D	Special Revenue		
Cemetery Consumer Protection Fund	96 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^{AH} Treasurer (PG) (Continued)

DuQuoin State Fair Harness Racing Trust Fund	98 ^D	Special Revenue			
General Obligation Bond Retirement and Interest Fund	101	Debt Service			
Toxic Pollution Prevention Fund	111 ^D	Special Revenue			
Hansen-Therkelsen Memorial Deaf Student College Fund	123 ^D				Private Purpose Trust
Workers' Compensation Benefit Trust Fund	124 ^D			Enterprise	
Plugging and Restoration Fund	137 ^D	Special Revenue			
Home Rule Municipal Retailers Occupation Tax Fund	138 ^D				Agency
Home Rule County Retailers Occupation Tax Fund	139 ^D				Agency
Capital Development Fund	141 ^D	Capital Projects			
Community Development Disability Services Medicaid Trust Fund	142 ^D	General			
School Construction Fund	143 ^D	Capital Projects			
Explosives Regulatory Fund	145 ^D	Special Revenue			
Aggregate Operations Regulatory Fund	146 ^D	Special Revenue			
Coal Mining Regulatory Fund	147 ^D	Special Revenue			
Registered CPA Administration and Disciplinary Fund	151 ^D	Special Revenue			
Agrichemical Incident Response Trust Fund	153 ^D	Special Revenue			
EPA Court Trust Fund	154 ^D				Private Purpose Trust
Motor Vehicle Theft Prevention Fund	156 ^D	Special Revenue			
County Option Motor Fuel Tax Fund	190 ^D				Agency
Local Government Health Insurance Reserve Fund	193 ^D			Enterprise	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^{AH} Treasurer (PG) (Continued)

Illinois Public Treasurers' Investment Pool Administrative Fund	195		Enterprise		
Teacher Health Insurance Security Fund	203 ^D		Enterprise		
Illinois Farmer and Agri-Business Loan Guarantee Fund	205 ^D		Enterprise		
Help Illinois Vote Fund	206 ^D	Special Revenue			
Ticket for the Cure Fund	208 ^D	Special Revenue			
Self-Sufficiency Trust Fund	210 ^D				Private Purpose Trust
Response Contractors Indemnification Fund	213 ^D	Special Revenue			
Brownfields Redevelopment Fund	214 ^D	Special Revenue			
Professions Indirect Cost Fund	218 ^D	Special Revenue			
Illinois Veterans' Assistance Fund	236 ^D	Special Revenue			
Credit Union Fund	243 ^D	Special Revenue			
Savings and Residential Finance Regulatory Fund	244 ^D	Special Revenue			
Abandoned Mined Land Reclamation Set-Aside Fund	257 ^D	Special Revenue			
Nurse Dedicated and Professional Fund	258 ^D	Special Revenue			
Optometric Licensing and Disciplinary Committee Fund	259 ^D	Special Revenue			
Fish and Wildlife Endowment Fund	260 ^D	Special Revenue			
Underground Resource Conservation Enforcement Trust Fund	261 ^D	Special Revenue			
Mandatory Arbitration Fund	262 ^D	Special Revenue			
State Rail Freight Loan Repayment Fund	265 ^D	Special Revenue			
Water Revolving Fund	270 ^D		Enterprise		
Self-Insurers Administration Fund	274 ^D		Enterprise		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^{AH} Treasurer

(PG) (Continued)

Illinois Tax Increment Fund	281 ^D	Special Revenue		
Methamphetamine Law Enforcement Fund	283	Special Revenue		
Hospital Basic Services Preservation Fund	284	Special Revenue		
Illinois Affordable Housing Trust Fund	286 ^D	Special Revenue		
Community Water Supply Laboratory Fund	288 ^D	Special Revenue		
State Furbearer Fund	293 ^D	Special Revenue		
Demutualization Trust Fund	300	Special Revenue		
Facilities Management Revolving Fund	314 ^D			Internal Service
Professional Services Fund	317 ^D			Internal Service
County Hospital Services Fund	329 ^D	General		
Treasurer's Rental Fee Fund	331	Special Revenue		
Workers' Compensation Revolving Fund	332 ^D	General		
Environmental Laboratory Certification Fund	336 ^D	Special Revenue		
Metropolitan Pier and Exposition Authority Trust Fund	337 ^D			Agency
Federal Home Investment Trust Fund	338 ^D	Special Revenue		
Public Health Services Revolving Fund	340 ^D	Special Revenue		
Care Provider For Persons With Developmental Disabilities Fund	344 ^D	General		
Long-Term Care Provider Fund	345 ^D	General		
Hospital Provider Fund	346 ^D	General		
State Pheasant Fund	353 ^D	Special Revenue		
Securities Audit and Enforcement Fund	362 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^{AH} Treasurer

(PG) (Continued)

	Drug Treatment Fund	368 ^D	Special Revenue		
	Innovations in Long-term Care Quality Demonstration Grants Fund	371 ^D	Special Revenue		
	State Treasurer's Bank Services Fund	373	General		
	McCormick Place Expansion Project Fund	377 ^D	Special Revenue		
	Child Sexual Abuse Fund	383 ^D	Special Revenue		
	Sexual Assault Services Fund	389 ^D	Special Revenue		
	Illinois Habitat Endowment Trust Fund	390 ^D	Special Revenue		
	Illinois Habitat Fund	391 ^D	Special Revenue		
	Trauma Center Fund	397 ^D	General		
	Protest Fund	401			Agency
	Common School Fund	412 ^D	General		
	Second Injury Fund	431 ^D	Special Revenue		
	Kaskaskia Commons Permanent Fund	441 ^D			Private Purpose Trust
	Illinois State Toll Highway Revenue Fund	455 ^D		Enterprise	
	Group Insurance Premium Fund	457 ^D			Agency
	Teachers' Retirement System Fund	473 ^D			Pension Trust
	Illinois Municipal Retirement Fund	475 ^D			Agency
	Judges' Retirement System Fund	477 ^D			Pension Trust
	State Employees' Retirement System Fund	479 ^D			Pension Trust
	General Assembly Retirement System Fund	481 ^D			Pension Trust
	Unclaimed Property Trust Fund	482	Special Revenue		
	Early Intervention Services Revolving Fund	502 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370 ^{AH}	Treasurer	(PG)	(Continued)		
	Wildlife Praire Park Fund	504 ^D	Special Revenue		
	State Asset Forfeiture Fund	514 ^D	Special Revenue		
	Federal Asset Forfeiture Fund	520 ^D	Special Revenue		
	Sex Offender Management Board Fund	527 ^D	Special Revenue		
	Domestic Violence Abuser Services Fund	528 ^D	Special Revenue		
	Illinois State Board of Investments Fund	529 ^D			Pension Trust
	LEADS Maintenance Fund	536 ^D	Special Revenue		
	Public Pension Regulation Trust Fund	546 ^D	Special Revenue		
	Drycleaner Environmental Response Trust Fund	548 ^D	Special Revenue		
	Transportation Bond Series A Fund	553 ^D	Capital Projects		
	Transportation Bond Series B Fund	554 ^D	Capital Projects		
	Prepaid Tuition Fund	557 ^D		Enterprise	
	School Technology Revolving Loan Program Fund	569 ^D	Special Revenue		
	Fire Truck Revolving Loan Fund	572 ^D	Special Revenue		
	Petroleum Resouces Revolving Fund	573 ^D	Special Revenue		
	Off Highway Vehicle Trails Fund	574 ^D	Special Revenue		
	Community College Health Insurance Security Fund	577 ^D		Enterprise	
	Juvenile Accountability Incentive Block Grant Fund	581 ^D	Special Revenue		
	Illinois Rural Rehabilitation Fund	595 ^D	Special Revenue		
	Capital Litigation Trust Fund	614	Special Revenue		
	Matured Bond and Coupon Fund	625	General		

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Elected Officials (Continued)

370^{AH} Treasurer (PG) (Continued)

	Auction Regulation Administration Fund	641 ^D	Special Revenue		
	Auction Recovery Fund	643 ^D	Special Revenue		
	Municipal Economic Development Fund	650 ^T	Special Revenue		
	Coal Development Fund	653 ^D	Capital Projects		
	Federal Student Loan Fund	663 ^D	Special Revenue		
	Student Loan Operation Fund	664 ^D		Enterprise	
	College Savings Pool Administrative Trust Fund	668		Enterprise	
	Airport Land Loan Revolving Fund	669 ^D	Special Revenue		
	Rate Adjustment Fund	685 ^D	Special Revenue		
	Assisted Living and Shared Housing Regulatory Fund	702 ^D	Special Revenue		
	Post Transplant Maintenance Fund	712 ^D	Special Revenue		
	Spinal Cord Injury Paralysis Cure Research Trust Fund	714 ^D	Special Revenue		
	Community Mental Health Medical Fund	718 ^D	General		
	Family Care Fund	720 ^D	General		
	Drug Rebate Fund	728 ^D	General		
	Illinois Clean Water Fund	731 ^D	Special Revenue		
	Tobacco Settlement Recovery Fund	733 ^D	Special Revenue		
	Alternative Compliance Market Account Fund	738 ^D	Special Revenue		
	Group Self-Insurers Workers Compensation Fund	739 ^D	Special Revenue		
	Medicaid Buy-In Program Revolving Fund	740 ^D	General		
	RTA Public Transportation Tax Fund	741 ^D			Agency

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370 ^{AH}	Treasurer	(PG)	(Continued)		
	Illinois Animal Abuse Fund	744 ^D	Special Revenue		
	Home Inspector Administration Fund	746 ^D	Special Revenue		
	Real Estate Audit Fund	750 ^D	Special Revenue		
	State Employees' Deferred Compensation Plan Fund	755 ^D			Pension Trust
	Lawyers' Assistance Program Fund	769 ^D	Special Revenue		
	General Assembly Retirement System Excess Benefit Fund	786 ^D			Pension Trust
	Judges' Retirement System Excess Benefit Fund	787 ^D			Pension Trust
	State Employees' Retirement System Excess Benefit Fund	788 ^D			Pension Trust
	Teachers' Retirement System Excess Benefit Fund	789 ^D			Pension Trust
	Bank and Trust Company Fund	795 ^D		Enterprise	
	Nuclear Safety Emergency Preparedness Fund	796 ^D	Special Revenue		
	State Projects and Court Order Distribution Fund	801 ^D	Special Revenue		
	Personal Property Tax Replacement Fund	802 ^D	Special Revenue		
	RTA Sales Tax Trust Fund	812 ^D			Agency
	Estate Tax Collection Distributive Fund	815	Special Revenue		
	Illinois State Dental Disciplinary Fund	823 ^D	Special Revenue		
	Metro-East Mass Transit District Tax Fund	841 ^D			Agency
	Real Estate Research and Education Fund	849 ^D	Special Revenue		
	Real Estate License Administration Fund	850 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370^{AH} Treasurer (PG) (Continued)

Domestic Violence Shelter Service Fund	865 ^D	Special Revenue		
Municipal Automobile Renting Tax Fund	868 ^D			Agency
County Automobile Renting Tax Fund	869 ^D			Agency
Traffic and Criminal Conviction Surcharge Fund	879 ^D	Special Revenue		
Sheffield February 1982 Agreed Order Fund	882 ^D	Special Revenue		
Design Professional Administration and Investigation Fund	888 ^D	Special Revenue		
Petroleum Violation Fund	900 ^D	Special Revenue		
State Construction Account Fund	902 ^D	Special Revenue		
Health Insurance Reserve Fund	907 ^D			Internal Service
Job Training Partnership Fund	913 ^D	Special Revenue		
Replacement Vehicle Tax-Municipal Trust Fund	917 ^D			Agency
Violent Crime Victims Assistance Fund	929 ^D	Special Revenue		
State Treasurer Court Ordered Escrow Fund	932 ^D	Special Revenue		
Child Abuse Prevention Fund	934 ^D	Special Revenue		
Rail Freight Loan Repayment Fund	936 ^D	Special Revenue		
Illinois Workers' Compensation Commission Surcharge Escrow Fund	937			Agency
Hearing Instrument Dispenser Examining and Disciplinary Fund	938 ^D	Special Revenue		
Self-Insurers' Security Fund	940 ^D			Enterprise
Radioactive Waste Facility Development and Operation Fund	942 ^D	Special Revenue		
Radioactive Waste Facility Closure and Compensation Fund	943 ^D	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Elected Officials (Continued)

370 AH Treasurer

(PG) (Continued)

State Migratory Waterfowl Stamp Fund	953 ^D	Special Revenue		
Illinois State Podiatric Disciplinary Fund	954 ^D	Special Revenue		
Build Illinois Fund	960 ^D	Special Revenue		
Build Illinois Bond Retirement and Interest Fund	970 ^D	Debt Service		
Build Illinois Bond Fund	971 ^D	Capital Projects		
Build Illinois Capital Revolving Loan Fund	973 ^D	Special Revenue		
Illinois Equity Fund	974 ^D	Special Revenue		
Large Business Attraction Fund	975 ^D	Special Revenue		
Deferred Lottery Prize Winners Trust Fund	978 ^D			Investment Trust
Illinois Beach Marina Fund	982 ^D	Special Revenue		
Public Infrastructure Construction Loan Revolving Fund	993 ^D	Special Revenue		
Illinois Agricultural Loan Guarantee Fund	994 ^D		Enterprise	
Educational Labor Relations Board Fair Share Trust Fund	996 ^D			Agency
Public Treasurers' External Investment Pool Fund	1111			Investment Trust
Pilot Mortgage Local Fund	1267	General		
Treasurer's Securities in Safekeeping Fund	1333			Agency
Home Loan Collateral Fund	1370	Special Revenue		
Cahokia Mounds Preservation Fund	1375	Special Revenue		
Hospital Basic Services Preservation Collateral Fund	1383	Special Revenue		
College Savings Pool Fund	1668			Investment Trust

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments

402	Aging		(PG)		
	General Revenue Fund	1		General	
	Services for Older Americans Fund	618		Special Revenue	
	Tobacco Settlement Recovery Fund	733		Special Revenue	
	Department on Aging State Projects Fund	830		Special Revenue	
406	Agriculture		(PG)		
	General Revenue Fund	1		General	
	Illinois Department of Agriculture Laboratory Services Revolving Fund	24		Special Revenue	
	Agricultural Premium Fund	45		Special Revenue	
	DuQuoin State Fair Harness Racing Trust Fund	98		Special Revenue	
	Agrichemical Incident Response Trust Fund	153		Special Revenue	
	Weights and Measures Fund	163		Special Revenue	
	Fair and Exposition Fund	245		Special Revenue	
	Motor Fuel and Petroleum Standards Fund	289		Special Revenue	
	Fertilizer Control Fund	290		Special Revenue	
	Regulatory Fund	291		Special Revenue	
	Used Tire Management Fund	294		Special Revenue	
	Capital Conservation Projects Fund	305		Special Revenue	
	Feed Control Fund	369		Special Revenue	
	Livestock Management Facilities Fund	430		Special Revenue	
	Illinois State Fair Fund	438		Special Revenue	
	Agricultural Marketing Services Fund	439		Special Revenue	
	Agricultural Master Fund	440		Special Revenue	
	Wholesome Meat Fund	476		Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

406	Agriculture	(PG)	(Continued)
	Pesticide Control Fund	576	Special Revenue
	Illinois Rural Rehabilitation Fund	595	Special Revenue
	State Cooperative Extension Service Trust Fund	602	Agency
	Conservation 2000 Fund	608	General
	Illinois Racing Quarterhorse Breeders Fund	631	Special Revenue
	Illinois Aquaculture Development Fund	634	General
	Watershed Park Fund	651	Special Revenue
	Agriculture Pesticide Control Act Fund	689	Special Revenue
	Illinois Standardbred Breeders Fund	708	Special Revenue
	Illinois Thoroughbred Breeders Fund	709	Special Revenue
	Illinois Animal Abuse Fund	744	Special Revenue
	Illinois AgriFIRST Program Fund	754	Special Revenue
	Agriculture Federal Projects Fund	826	Special Revenue
	State Fair Promotional Activities Fund	835	Special Revenue
	Centennial Farm Signs Fund	1112	Special Revenue
	Illinois Colt Stakes/Championship Purse Fund	1113	Special Revenue
	Agricultural Products Promotional Fund	1114	Special Revenue
	Surety Bond Fund	1115	Agency
	Grain Indemnity Trust Fund	1116	Agency
	Carcass Evaluation Fund	1218	Special Revenue
	European Office Fund	1232	Special Revenue
	Hong Kong Office Fund	1233	Special Revenue
	Ask Illinois First Fund	1234	Special Revenue

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Departments (Continued)

406	Agriculture	(PG)	(Continued)		
	Canadian Office Fund	1270	Special Revenue		
	Illinois Agriculture Youth Insititute Fund	1285	Special Revenue		
	White Experimental Farm Fund Fund	1335	Special Revenue		
	Agricultural Surveys Fund	1340	Special Revenue		
	State Fair Promotional Activities Fund	1350	Special Revenue		
	Zell Farm Fund	1351	Special Revenue		
	National High School Rodeo Fund	1372	Special Revenue		
407^A	Illinois Grain Insurance Corporation	(CU)			
	Illinois Grain Insurance Fund	1205	Special Revenue		
	Grain Insurance Reserve Fund	1384 ^E	Special Revenue		
416^A	Central Management Services	(PG)			
	General Revenue Fund	1	General		
	Road Fund	11	Special Revenue		
	Local Government Health Insurance Reserve Fund	193 ^R		Enterprise	
	Flexible Spending Account Fund	202			Agency
	Teacher Health Insurance Security Fund	203 ^R		Enterprise	
	State Police Vehicle Fund	246 ^U	Special Revenue		
	CMS State Projects Fund	302	Special Revenue		
	State Garage Revolving Fund	303		Internal Service	
	Statistical Services Revolving Fund	304		Internal Service	
	Paper and Printing Revolving Fund	308		Internal Service	
	Communications Revolving Fund	312		Internal Service	
	Facilities Management Revolving Fund	314		Internal Service	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

416^A Central Management Services (PG) (Continued)

Efficiency Initiatives Revolving Fund	315	Special Revenue			
Illinois Prescription Drug Discount Program Fund	316 ^R	Special Revenue			
Professional Services Fund	317			Internal Service	
Workers' Compensation Revolving Fund	332	General			
Minority and Female Business Enterprise Fund	352	Special Revenue			
Group Insurance Premium Fund	457				Agency
Community College Health Insurance Security Fund	577 ^R			Enterprise	
State Employees' Deferred Compensation Plan Fund	755				Pension Trust
State Surplus Property Revolving Fund	903	Special Revenue			
Health Insurance Reserve Fund	907 ^R			Internal Service	
Special Events Revolving Fund	989	Special Revenue			
ESCO COP Debt Service Fund	1255 ^E	Debt Service			
DPA COP Debt Service Fund	1328 ^E	Debt Service			
EPA COP Capital Project Fund	1329 ^E	Capital Projects			
EPA COP Debt Service Fund	1330 ^E	Debt Service			

418^A Children and Family Services (PG)

General Revenue Fund	1	General			
DCFS Training Fund	94	Special Revenue			
DCFS Childrens' Services Fund	220	Special Revenue			
DCFS Federal Projects Fund	566	Special Revenue			
DCFS Special Purpose Fund	582	Special Revenue			
Child Abuse Prevention Fund	934	Special Revenue			

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

418^A Children and Family Services (PG) (Continued)

Katherine F. Schaffner Bequest Fund	1117			Private Purpose Trust
Bail Bond Funds Fund	1119	Special Revenue		
Children and Family Benefit Fund	1121	Special Revenue		
Children`s Trust Funds Fund	1122			Agency
General Purpose Fund	1123	Special Revenue		
Eloise Young Memorial Trust Fund	1124			Private Purpose Trust
Herrick House Children's Center Bequest Fund	1207			Private Purpose Trust

420 Commerce and Economic Opportunity (PG)

General Revenue Fund	1	General		
Keep Illinois Beautiful Fund	17	Special Revenue		
Economic Research and Information Fund	23	Special Revenue		
Agricultural Premium Fund	45	Special Revenue		
Solid Waste Management Fund	78	Special Revenue		
New Technology Recovery Fund	126	Special Revenue		
Capital Development Fund	141	Capital Projects		
Used Tire Management Fund	294	Special Revenue		
Small Business Environmental Assistance Fund	387	Special Revenue		
Urban Planning Assistance Fund	404	Special Revenue		
DCEO Projects Fund	419	Special Revenue		
Alternative Fuels Fund	422	Special Revenue		
Workforce Development Fund	552	Special Revenue		
Illinois Civic Center Bond Fund	556	Capital Projects		
Renewable Energy Resources Trust Fund	564	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

420	Commerce and Economic Opportunity	(PG)	(Continued)		
	Energy Efficiency Trust Fund	571	Special Revenue		
	Fund For Illinois' Future	611	Special Revenue		
	Internation Tourism Fund	621	Special Revenue		
	Local Government Affairs Federal Trust Fund	636	Special Revenue		
	Coal Development Fund	653	Capital Projects		
	Federal Industrial Services Fund	726	Special Revenue		
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	Corporate Headquarters Relocation Assistance Fund	761	Special Revenue		
	Tourism Promotion Fund	763	Special Revenue		
	Digital Divide Elimination Fund	770	Special Revenue		
	Institute of Natural Resources Federal Project Grant Fund	820	Special Revenue		
	Federal Moderate Rehabilitation Housing Fund	851	Special Revenue		
	Federal Energy Fund	859	Special Revenue		
	Community Services Block Grant Fund	871	Special Revenue		
	Community Development/Small Cities Block Grant Fund	875	Special Revenue		
	Intra-Agency Services Fund	883	Special Revenue		
	Petroleum Violation Fund	900	Special Revenue		
	Job Training Partnership Fund	913	Special Revenue		
	Coal Technology Development Assistance Fund	925	Special Revenue		
	Local Tourism Fund	969	Special Revenue		
	Build Illinois Bond Fund	971	Capital Projects		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

420	Commerce and Economic Opportunity	(PG)	(Continued)		
	Build Illinois Capital Revolving Loan Fund	973	Special Revenue		
	Illinois Equity Fund	974	Special Revenue		
	Large Business Attraction Fund	975	Special Revenue		
	International and Promotional Fund	984	Special Revenue		
	Public Infrastructure Construction Loan Revolving Fund	993	Special Revenue		
	DCEO Safekeeping Fund	1345 ^E	Special Revenue		
422	Natural Resources	(PG)			
	General Revenue Fund	1	General		
	State Boating Act Fund	39	Special Revenue		
	State Parks Fund	40	Special Revenue		
	Wildlife and Fish Fund	41	Special Revenue		
	Salmon Fund	42	Special Revenue		
	Natural Heritage Endowment Trust Fund	69	Permanent Trust		
	Mines and Minerals UIC Fund	77	Special Revenue		
	Forest Reserve Fund	86			Agency
	Toxic Pollution Prevention Fund	111	Special Revenue		
	Plugging and Restoration Fund	137	Special Revenue		
	Capital Development Fund	141	Capital Projects		
	Explosives Regulatory Fund	145	Special Revenue		
	Aggregate Operations Regulatory Fund	146	Special Revenue		
	Coal Mining Regulatory Fund	147	Special Revenue		
	Emergency Public Health Fund	240	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

422	Natural Resources	(PG)	(Continued)	
	Abandoned Mined Land Reclamation Set-Aside Fund	257	Special Revenue	
	Fish and Wildlife Endowment Fund	260	Special Revenue	
	Underground Resource Conservation Enforcement Trust Fund	261	Special Revenue	
	State Furbearer Fund	293	Special Revenue	
	Used Tire Management Fund	294	Special Revenue	
	Natural Areas Acquisition Fund	298	Special Revenue	
	Open Space Lands Acquisition and Development Fund	299	Special Revenue	
	State Pheasant Fund	353	Special Revenue	
	Natural Heritage Fund	375	Special Revenue	
	Illinois Habitat Endowment Trust Fund	390	Special Revenue	
	Illinois Habitat Fund	391	Special Revenue	
	Flood Control Land Lease Fund	443		Agency
	Land and Water Recreation Fund	465	Special Revenue	
	Wildlife Prairie Park Fund	504	Special Revenue	
	Petroleum Resources Revolving Fund	573	Special Revenue	
	Off Highway Vehicle Trails Fund	574	Special Revenue	
	Conservation 2000 Fund	608	General	
	Conservation 2000 Projects Fund	609	Capital Projects	
	Federal Title IV Fire Protection Assistance Fund	670	Special Revenue	
	Federal Surface Mining Control and Reclamation Fund	765	Special Revenue	
	Restoration Trust Fund	831	Special Revenue	
	Hazardous Waste Research Fund	840	Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

422 Natural Resources (PG) (Continued)

National Flood Insurance Program Fund	855	Special Revenue		
Land Reclamation Fund	858	Special Revenue		
Snowmobile Trail Establishment Fund	866	Special Revenue		
Drug Traffic Prevention Fund	878 ^U	Special Revenue		
DNR Special Projects Fund	884	Special Revenue		
DNR Federal Projects Fund	894	Special Revenue		
Illinois Forestry Development Fund	905	Special Revenue		
Illinois Wildlife Preservation Fund	909	Special Revenue		
Natural Resources Information Fund	914	Special Revenue		
J. J. Wolf Memorial for Conservation Investigation Fund	931	Special Revenue		
State Migratory Waterfowl Stamp Fund	953	Special Revenue		
Park and Conservation Fund	962	Special Revenue		
Build Illinois Bond Fund	971	Capital Projects		
Illinois Beach Marina Fund	982	Special Revenue		
Abandoned Mined Lands Reclamation Council Federal Trust Fund	991	Special Revenue		
Investigative Cash Fund	1204 ^E	Special Revenue		
Mines and Minerals Securities Trust Fund	1332			Agency

423 ^A Illinois Conservation Foundation (CU)

Illinois Conservation Foundation Fund	1313	Special Revenue		
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426 ^A Corrections (PG)

General Revenue Fund	1	General		
Working Capital Revolving Fund	301 ^{AG}		Internal Service	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

426^A Corrections (PG) (Continued)

Department of Corrections Reimbursement Fund	523	Special Revenue		
DOC Commissary Funds Fund	1127	Special Revenue		
DOC Resident's and Employee's Benefit Fund	1129	Special Revenue		
DOC Resident's Trust Fund	1131			Agency

427^{AH} Employment Security (PG)

General Revenue Fund	1	General		
Road Fund	11	Special Revenue		
Title III Social Security and Employment Service Fund	52	Special Revenue		
Unemployment Compensation Special Administration Fund	55	Special Revenue		
State Employees Unemployment Benefit Fund	56 ^E			Enterprise
Employment Security Administration Fund	116	Special Revenue		
IMSA Income Fund	768 ^{AE}	Special Revenue		
Special Programs Fund	1136	Special Revenue		
Unemployment Compensation Trust Fund	1138			Enterprise
Master Bond Fund	1371			Enterprise

440 Financial and Professional Regulation (PG)

General Revenue Fund	1	General		
Financial Institution Fund	21	Special Revenue		
General Professions Dedicated Fund	22	Special Revenue		
Fire Prevention Fund	47	Special Revenue		
Illinois State Pharmacy Disciplinary Fund	57	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

440 Financial and Professional Regulation (PG) (Continued)

Illinois State Medical Disciplinary Fund	93	Special Revenue		
Registered CPA Administration and Disciplinary Fund	151	Special Revenue		
Professional Regulation Evidence Fund	192	Special Revenue		
Professions Indirect Cost Fund	218	Special Revenue		
TOMA Consumer Protection Fund	241	Special Revenue		
Credit Union Fund	243	Special Revenue		
Savings and Residential Finance Regulatory Fund	244	Special Revenue		
Nurse Dedicated and Professional Fund	258	Special Revenue		
Optometric Licensing and Disciplinary Committee Fund	259	Special Revenue		
Paper and Printing Revolving Fund	308 ^I			Internal Service
Insurance Premium Tax Refund Fund	378	Special Revenue		
Department of Insurance State Trust Fund	382	Special Revenue		
Appraisal Administration Fund	386	Special Revenue		
Senior Health Insurance Program Fund	396	Special Revenue		
Protest Fund	401 ^G			Agency
Illinois Workers' Compensation Commission Operations Fund	534 ^{AA}	Special Revenue		
Public Pension Regulation Trust Fund	546	Special Revenue		
Pawnbroker Regulation Fund	562	Special Revenue		
Real Estate Recovery Fund	629	Special Revenue		
Auction Regulation Administration Fund	641	Special Revenue		
Auction Recovery Fund	643	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

440 Financial and Professional Regulation (PG) (Continued)

Department of Insurance Federal Trust Fund	673	Special Revenue		
Group Self-Insurers Workers Compensation Fund	739	Special Revenue		
Home Inspector Administration Fund	746	Special Revenue		
Real Estate Audit Fund	750	Special Revenue		
Bank and Trust Company Fund	795		Enterprise	
Illinois State Dental Disciplinary Fund	823	Special Revenue		
Real Estate Research and Education Fund	849	Special Revenue		
Real Estate License Administration Fund	850	Special Revenue		
Design Professional Administration and Investigation Fund	888	Special Revenue		
Insurance Producers' Administration Fund	922	Special Revenue		
Hearing Instrument Dispenser Examining and Disciplinary Fund	938	Special Revenue		
Illinois State Podiatric Disciplinary Fund	954	Special Revenue		
Insurance Financial Regulation Fund	997	Special Revenue		
Security Deposit Fund	1109			Agency
Depository Fund	1132			Agency
Liquidated Currency Exchange Fund	1133			Agency
Office of the Special Deputy Receiver Fund	1134 ^F		Enterprise	
Official Advance Fund	1249	Special Revenue		
Bank Examiner's Education Fund	1296	Special Revenue		

442 Human Rights (PG)

General Revenue Fund	1	General		
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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

442	Human Rights	(PG)	(Continued)		
	Special Projects Division Fund	607	Special Revenue		
444^A	Human Services	(PG)			
	General Revenue Fund	1	General		
	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	13	Special Revenue		
	Illinois Veterans Rehabilitation Fund	36	Special Revenue		
	Mental Health Fund	50	Special Revenue		
	Vocational Rehabilitation Fund	81	Special Revenue		
	Assistance to the Homeless Fund	100	Special Revenue		
	Hansen-Therkelsen Memorial Deaf Student College Fund	123			Private Purpose Trust
	Youth Alcoholism and Substance Abuse Prevention Fund	128	Special Revenue		
	State Gaming Fund	129 ^T	Special Revenue		
	Mental Health Transportation Fund	134	Special Revenue		
	Community Development Disability Services Medicaid Trust Fund	142	General		
	Diabetes Research Check-off Fund	198	Special Revenue		
	Self-Sufficiency Trust Fund	210			Private Purpose Trust
	DCFS Childrens' Services Fund	220 ^J	Special Revenue		
	Autism Research Check-off fund	228	Special Revenue		
	Drunk and Drugged Driving Prevention Fund	276	Special Revenue		
	Income Tax Refund Fund	278 ^T	General		
	Community MH/DD Services Provider Participation Fee Fund	325	General		
	Federal National Community Services Fund	343	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

444^A Human Services (PG) (Continued)

Care Provider For Persons With Developmental Disabilities Fund	344	General			
Employment and Training Fund	347	Special Revenue			
Drug Treatment Fund	368	Special Revenue			
Sexual Assault Services Fund	389	Special Revenue			
DHS Special Purposes Trust Fund	408	Special Revenue			
DHS State Projects Fund	448	Special Revenue			
Old Age Survivors Insurance Fund	495	Special Revenue			
Early Intervention Services Revolving Fund	502	Special Revenue			
Domestic Violence Abuser Services Fund	528	Special Revenue			
Electronic Benefits Transfers Fund	540				Agency
DHS Federal Projects Fund	592	Special Revenue			
Multiple Scelorsis Assistance Fund	604	Special Revenue			
State Projects Fund	642	Special Revenue			
Alcoholism and Substance Abuse Fund	646	Special Revenue			
Homeless Prevention Fund	672	Special Revenue			
DHS Private Resources Fund	690	Special Revenue			
USDA Women, Infants and Children Fund	700	Special Revenue			
Community Mental Health Medical Fund	718	General			
Tobacco Settlement Recovery Fund	733	Special Revenue			
Local Initiative Fund	762	Special Revenue			
Rehabilitation Services Elementary and Secondary Education Act Fund	798	Special Revenue			

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

444^A Human Services (PG) (Continued)

Domestic Violence Shelter Service Fund	865	Special Revenue		
Maternal and Child Health Services Block Grant Fund	872	Special Revenue		
Preventive Health and Health Services Block Grant Fund	873	Special Revenue		
Community Mental Health Services Block Grant Fund	876	Special Revenue		
Youth Drug Abuse Prevention Fund	910	Special Revenue		
Juvenile Justice Trust Fund	911	Special Revenue		
DHS Recoveries Trust Fund	921	General		
Social Services Block Grant Fund	935			Agency
DHS Other Special Trusts Fund	1139	Special Revenue		
DHS Commissary Funds Fund	1140	Special Revenue		
DHS Resident's Trust Fund	1143			Agency
DHS Rehabilitation Fund	1144	Special Revenue		
DHS/DORS Agency Fund	1147			Agency
DHS/DORS Special Revenue Fund	1149	Special Revenue		
DHS/DORS Permanent Trust Fund	1150	Permanent Trust		
Living Skills Fund	1214 ^E	General		
Food Stamp and Commodity Fund	1245	Special Revenue		
Patient Travel Trust Fund	1247 ^E	General		
WIC Redemption Fund	1271	Special Revenue		
Burr Bequest Fund	1272	Permanent Trust		
DHS Emergency Revolving Fund	1346 ^E	General		
ICRE-R School Store Fund	1362	Special Revenue		
Vending Facility Program for the Blind Fund	1385	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

452 Labor (PG)

General Revenue Fund	1	General		
Department of Labor Special State Trust Fund	251			Agency
Child Labor Enforcement Trust Fund	357	Special Revenue		
Department of Labor Federal Trust Fund	724	Special Revenue		

466 Military Affairs (PG)

General Revenue Fund	1	General		
Military Affairs Trust Fund	43	Special Revenue		
Federal Support Agreement Revolving Fund	333	Special Revenue		
Armory Rental Fund	416	Special Revenue		
Illinois Military Family Relief Fund	725	Special Revenue		
Illinois National Guard Armory Construction Fund	927	Capital Projects		
Lincoln's Challenge Stipend Payments Fund	1336	Special Revenue		

478^A Healthcare and Family Services (PG)

General Revenue Fund	1	General		
Road Fund	11	Special Revenue		
University of Illinois Hospital Services Fund	136	General		
Community Development Disability Services Medicaid Trust Fund	142 ^P	General		
Local Government Health Insurance Reserve Fund	193			Enterprise
Teacher Health Insurance Security Fund	203			Enterprise
Illinois Prescription Drug Discount Program Fund	316	Special Revenue		
County Hospital Services Fund	329	General		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

478^A Healthcare and Family Services (PG) (Continued)

Provider Inquiry Trust Fund	341	Special Revenue		
Care Provider For Persons With Developmental Disabilities Fund	344	General		
Long-Term Care Provider Fund	345	General		
Hospital Provider Fund	346	General		
Special Education Medicaid Matching Fund	355	General		
Health and Human Services Medicaid Trust Fund	365	General		
Trauma Center Fund	397	General		
Protest Fund	401 ^G			Agency
Public Assistance Recoveries Trust Fund	421	General		
Medical Research and Development Fund	486	General		
Post-Tertiary Clinical Services Fund	487	General		
Early Intervention Services Revolving Fund	502 ^P	Special Revenue		
Supplemental Low Income Energy Assistance Fund	550	Special Revenue		
Good Samaritan Energy Trust Fund	555	Special Revenue		
Juvenile Rehabilitation Services Medicaid Matching Fund	575	General		
Community College Health Insurance Security Fund	577			Enterprise
Energy Assistance Contribution Fund	610	Special Revenue		
Community Mental Health Medical Fund	718 ^P	General		
Family Care Fund	720	General		
Drug Rebate Fund	728	General		
Tobacco Settlement Recovery Fund	733	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

478^A Healthcare and Family Services (PG) (Continued)

Independent Academic Medical Center Fund	735	General		
Energy Administration Fund	737	Special Revenue		
Medicaid Buy-In Program Revolving Fund	740	General		
Child Support Administration Fund	757	Special Revenue		
DPA Special Purpose Trust Fund	808	General		
Low Income Home Energy Assistance Block Grant Fund	870	Special Revenue		
Health Insurance Reserve Fund	907		Internal Service	
Child Support Enforcement Trust Fund	957			Agency
Public Assistance Emergency Revolving Fund	1146 ^E	General		
Child Support Enforcement Trust-SDU Fund	2957			Agency

482 Public Health (PG)

General Revenue Fund	1	General		
Food and Drug Safety Fund	14	Special Revenue		
Penny Severns Breast and Cervical Cancer Research Fund	15	Special Revenue		
Rural/Downstate Health Access Fund	48	Special Revenue		
Alzheimer's Disease Research Fund	60	Special Revenue		
Lou Gehrig's Disease Research Fund	61	Special Revenue		
Public Health Services Fund	63	Special Revenue		
Community Health Center Care Fund	113	Special Revenue		
Safe Bottled Water Fund	115	Special Revenue		
Facility Licensing Fund	118	Special Revenue		
Heartsaver AED Fund	135	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

482	Public Health	(PG)	(Continued)	
	Illinois School Asbestos Abatement Fund	175	Special Revenue	
	Epilepsy Treatment and Education Grants-in-Aid Fund	197	Special Revenue	
	Ticket for the Cure Fund	208	Special Revenue	
	Illinois Health Facilities Planning Fund	238	Special Revenue	
	Emergency Public Health Fund	240	Special Revenue	
	Blindness Prevention Fund	250	Special Revenue	
	Public Health Water Permit Fund	256	Special Revenue	
	Nurse Dedicated and Professional Fund	258	Special Revenue	
	Illinois Brain Tumor Research Fund	264	Special Revenue	
	Sarcoidosis Research Fund	268	Special Revenue	
	Vince Demuzio Memorial Colon Cancer Fund	275	Special Revenue	
	Long-Term Care Monitor/Receiver Fund	285	Special Revenue	
	Used Tire Management Fund	294	Special Revenue	
	Public Health Services Revolving Fund	340	Special Revenue	
	Lead Poisoning, Screening, Prevention and Abatement Fund	360	Special Revenue	
	Tanning Facility Permit Fund	370	Special Revenue	
	Innovations in Long-term Care Quality Demonstration Grants Fund	371	Special Revenue	
	Plumbing Licensure and Program Fund	372	Special Revenue	
	End Stage Renal Disease Facility Fund	381	General	
	Regulatory Evaluation and Basic Enforcement Fund	388	Special Revenue	
	Trauma Center Fund	397	General	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

482	Public Health	(PG)	(Continued)
	EMS Assistance Fund	398	Special Revenue
	Federal Civil Preparedness Administrative Fund	497	Special Revenue
	Health Facility Plan Review Fund	524	Special Revenue
	Pesticide Control Fund	576	Special Revenue
	Prostate Cancer Research Fund	626	Special Revenue
	Death Certificate Surcharge Fund	635	Special Revenue
	Illinois Adoption Registry and Medical Information Exchange Fund	638	Special Revenue
	Lukemia Treatment and Education Fund	691	Special Revenue
	Assisted Living and Shared Housing Regulatory Fund	702	Special Revenue
	Post Transplant Maintenance Fund	712	Special Revenue
	Asthma and Lung Research Fund	713	Special Revenue
	Spinal Cord Injury Paralysis Cure Research Trust Fund	714	Special Revenue
	Tobacco Settlement Recovery Fund	733	Special Revenue
	Public Health Federal Projects Fund	838	Special Revenue
	Maternal and Child Health Services Block Grant Fund	872	Special Revenue
	Preventive Health and Health Services Block Grant Fund	873	Special Revenue
	Public Health Special State Projects Fund	896	Special Revenue
	Metabolic Screening and Treatment Fund	920	Special Revenue
	Hearing Instrument Dispenser Examining and Disciplinary Fund	938	Special Revenue
	Illinois State Podiatric Disciplinary Fund	954	Special Revenue

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

482 Public Health (PG) (Continued)

Vital Records Refund Account Fund 1322 Agency

492^A Revenue (PG)

General Revenue Fund	1	General	
General Revenue Common School Special Account	5	General	
Education Assistance Fund	7	General	
Motor Fuel Tax Fund	12	Special Revenue	
Transportation Regulatory Fund	18 ^X	Special Revenue	
Mental Health Fund	50 ^P	Special Revenue	
Public Utility Fund	59	Special Revenue	
Underground Storage Tank Fund	72	Special Revenue	
County Water Commission Tax Fund	84		Agency
Illinois Gaming Law Enforcement Fund	85	Special Revenue	
Non-Home Rule Municipal Retailers' Occupation Tax Fund	88		Agency
Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund	97		Agency
State Gaming Fund	129	Special Revenue	
Home Rule Municipal Retailers Occupation Tax Fund	138		Agency
Home Rule County Retailers Occupation Tax Fund	139		Agency
IDOR Federal Trust Fund	140	Special Revenue	
Rental Housing Support Program Fund	150	Special Revenue	
Business District Retailers' Occupation Tax Fund	160		Agency
State and Local Sales Tax Reform Fund	186	Special Revenue	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

492 ^A	Revenue	(PG)	(Continued)
	RTA Occupation and Use Tax Replacement Fund	187	Special Revenue
	County and Mass Transit District Fund	188	Special Revenue
	Local Government Tax Fund	189	Special Revenue
	County Option Motor Fuel Tax Fund	190	
	Ticket for the Cure Fund	208 ^S	Special Revenue
	County Public Safety Retailers' Occupation Fund	219	
	Illinois Sports Facilities Fund	225	Special Revenue
	Sports Facilities Tax Trust Fund	229	
	Illinois Veterans' Assistance Fund	236 ^V	Special Revenue
	Emergency Public Health Fund	240	Special Revenue
	Racing Board Fingerprint License Fund	248	Special Revenue
	Illinois Racing Board Charity Fund	271	Special Revenue
	Income Tax Refund Fund	278	General
	Debt Collection Fund	279	Special Revenue
	Illinois Racing Board Grant Fund	280	Special Revenue
	Illinois Tax Increment Fund	281	Special Revenue
	Illinois Affordable Housing Trust Fund	286 ^Y	Special Revenue
	Used Tire Management Fund	294	Special Revenue
	Natural Areas Acquisition Fund	298	Special Revenue
	Open Space Lands Acquisition and Development Fund	299	Special Revenue
	Horse Racing Equity Trust Fund	313	Special Revenue
	Metropolitan Pier and Exposition Authority Trust Fund	337	
	Federal Home Investment Trust Fund	338 ^Y	Special Revenue

Agency

Agency

Agency

Agency

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

492 ^A	Revenue	(PG)	(Continued)		
	Long-Term Care Provider Fund	345 ^R	General		
	McCormick Place Expansion Project Fund	377 ^{AB}	Special Revenue		
	Tax Compliance and Administration Fund	384	Special Revenue		
	Protest Fund	401 ^G			Agency
	Common School Fund	412	General		
	Illinois Tourism Tax Fund	452			Agency
	Local Government Distributive Fund	515	Special Revenue		
	Drycleaner Environmental Response Trust Fund	548	Special Revenue		
	Supplemental Low Income Energy Assistance Fund	550	Special Revenue		
	Renewable Energy Resources Trust Fund	564	Special Revenue		
	School Infrastructure Fund	568	Special Revenue		
	Energy Efficiency Trust Fund	571 ^K	Special Revenue		
	Petroleum Resources Revolving Fund	573	Special Revenue		
	Tax Suspense Trust Fund	583			Agency
	Internation Tourism Fund	621	Special Revenue		
	Illinois Racing Quarterhorse Breeders Fund	631 ^H	Special Revenue		
	Horse Racing Fund	632	Special Revenue		
	Municipal Economic Development Fund	650	Special Revenue		
	State Lottery Fund	711		Enterprise	
	Metro-East Park and Recreation Fund	717			Agency
	Municipal Telecommunications Fund	719			Agency
	Tobacco Settlement Recovery Fund	733	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

492 ^A	Revenue	(PG)	(Continued)		
	RTA Public Transportation Tax Fund	741			Agency
	Child Support Administration Fund	757 ^R	Special Revenue		
	Personal Property Tax Replacement Fund	802	Special Revenue		
	RTA Sales Tax Trust Fund	812			Agency
	Dram Shop Fund	821	Special Revenue		
	Metro-East Mass Transit District Tax Fund	841			Agency
	Tennessee Valley Authority Local Trust Fund	861			Agency
	Municipal Automobile Renting Tax Fund	868			Agency
	County Automobile Renting Tax Fund	869			Agency
	County Vehicle Replacement Fund	916			Agency
	Replacement Vehicle Tax-Municipal Trust Fund	917			Agency
	Coal Technology Development Assistance Fund	925 ^K	Special Revenue		
	Senior Citizens' Real Estate Deferred Tax Revolving Fund	930	Special Revenue		
	Build Illinois Fund	960	Special Revenue		
	Local Tourism Fund	969	Special Revenue		
	Deferred Lottery Prize Winners Trust Fund	978			Investment Trust
	Surety Bond Fund	1151			Agency
	Lottery Prize Payment Fund	1279 ^E		Enterprise	
	Illinois Affordable Housing Trust Fund-State Portion	1286	Special Revenue		
	Lottery Agent Security Deposits Fund	1309			Agency
	Evidence Fund	1369	Special Revenue		

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

492^A Revenue (PG) (Continued)

Agent Sales Sweep Account Fund	1373 ^E	Enterprise
Agent Sales Concentration Account Fund	1374 ^E	Enterprise

493 State Police (PG)

General Revenue Fund	1	General
Road Fund	11	Special Revenue
Wildlife and Fish Fund	41 ^L	Special Revenue
Firearm Owner's Notification Fund	71	Special Revenue
Capital Development Fund	141	Capital Projects
State Crime Laboratory Fund	152	Special Revenue
State Crime Laboratory DUI Fund	222	Special Revenue
Medicaid Fraud and Abuse Prevention Fund	237	Special Revenue
State Police Vehicle Fund	246	Special Revenue
State Police Motor Vehicle Theft Prevention Trust Fund	376	Special Revenue
Illinois State Toll Highway Revenue Fund	455 ^Z	Enterprise
Federal Civil Preparedness Administrative Fund	497	Special Revenue
State Asset Forfeiture Fund	514	Special Revenue
Federal Asset Forfeiture Fund	520	Special Revenue
Sex Offender Registration Fund	535	Special Revenue
LEADS Maintenance Fund	536	Special Revenue
State Offender DNA Identification System Fund	537	Special Revenue
State Police Wireless Service Fund	637	Special Revenue
Motor Carrier Safety Inspection Fund	649	Special Revenue

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Agency/Fund			Fund Categories		
Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

493	State Police	(PG)	(Continued)		
	State Police Whistleblower Reward and Protection Fund	705	Special Revenue		
	Drug Traffic Prevention Fund	878	Special Revenue		
	Traffic and Criminal Conviction Surcharge Fund	879	Special Revenue		
	Illinois State Police Federal Projects Fund	904	Special Revenue		
	State Police Services Fund	906	Special Revenue		
	Special Advance Fund	1199	General		
	Seized Fund	1241			Agency
	Forfeiture Fund	1242	Special Revenue		
	Federal Forfeiture Pending Closure Account Fund	1378	Special Revenue		
	Federal Forfeiture - Department of Treasury Fund	1379	Special Revenue		
	Money Laundering Seized Fund	1380	Special Revenue		
	Money Laundering Forfeited Fund	1381	Special Revenue		

494^A	Transportation	(PG)			
	General Revenue Fund	1	General		
	Road Fund	11	Special Revenue		
	Motor Fuel Tax Fund	12	Special Revenue		
	Grade Crossing Protection Fund	19	Special Revenue		
	Aeronautics Fund	46	Special Revenue		
	Federal/Local Airport Fund	95	Special Revenue		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	Capital Development Fund	141	Capital Projects		
	DOT Special Projects Fund	174	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

494^A Transportation (PG) (Continued)

State Rail Freight Loan Repayment Fund	265	Special Revenue
Air Transportation Revolving Fund	309	Internal Service
Tax Recovery Fund	310	Special Revenue
Motor Fuel Tax-Counties Fund	413	Special Revenue
Motor Fuel Tax-Municipalities Fund	414	Special Revenue
Motor Fuel Tax-Townships and Road District Fund	415	Special Revenue
Federal High Speed Rail Trust Fund	433	Special Revenue
Federal Civil Preparedness Administrative Fund	497	Special Revenue
Transportation Bond Series A Fund	553	Capital Projects
Transportation Bond Series B Fund	554	Capital Projects
Transportation Safety Highway Hire-back Fund	589	Special Revenue
Fund For Illinois' Future	611	Special Revenue
Public Transportation Fund	627	Special Revenue
Downstate Public Transportation Fund	648	Special Revenue
Airport Land Loan Revolving Fund	669	Special Revenue
Metro-East Public Transportation Fund	794	Special Revenue
Federal Mass Transit Trust Fund	853	Special Revenue
Cycle Rider Safety Training Fund	863	Special Revenue
State Construction Account Fund	902	Special Revenue
Rail Freight Loan Repayment Fund	936	Special Revenue
IDOT Capital Projects Fund	1494	Capital Projects
IDOT Debt Service Fund	2494	Debt Service

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

497	Veterans' Affairs	(PG)			
	General Revenue Fund	1	General		
	Illinois Veteran's Home Fund	102	Special Revenue		
	Illinois Veterans' Assistance Fund	236	Special Revenue		
	LaSalle Veterans' Home Fund	272	Special Revenue		
	Anna Veterans' Home Fund	273	Special Revenue		
	G.I. Education Fund	447	Special Revenue		
	Quincy Veterans' Home Fund	619	Special Revenue		
	Illinois Military Family Relief Fund	725 ^Q	Special Revenue		
	Veterans Affairs Library Grant Fund	775	Special Revenue		
	Veterans' Affairs Federal Projects Fund	897	Special Revenue		
	Manteno Veterans' Home Fund	980	Special Revenue		
	Benefits Trust Fund-Quincy	1152	Special Revenue		
	Commissary Fund-Quincy	1153	Special Revenue		
	Protestant Chapel Fund-Quincy	1158	Special Revenue		
	St. Lawrence Chapel Fund-Quincy	1159	Special Revenue		
	Benefits Trust Fund-Manteno	1219	Special Revenue		
	Members Trust Fund-Manteno	1220			Agency
	Members Trust Fund-Quincy	1246			Agency
	Members Trust Fund-LaSalle	1260			Agency
	Benefits Trust Fund-LaSalle	1261	Special Revenue		
	Anna Clearing Account Fund	1311 ^E	Special Revenue		
	Quincy Clearing Account Fund	1316 ^E	Special Revenue		
	LaSalle Clearing Account Fund	1317 ^E	Special Revenue		
	Manteno Clearing Account Fund	1318 ^E	Special Revenue		
	Benefits Trust Fund-Anna	1339	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Departments (Continued)

497 Veterans' Affairs (PG) (Continued)

IHVA-Members Trust Fund	1348				Agency
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Agencies, Boards and Authorities

503 Illinois Arts Council (PG)

General Revenue Fund	1	General			
Illinois Arts Council Federal Grant Fund	657	Special Revenue			
Illinois Arts Council Restricted Fund	1160	Special Revenue			

507 Governor's Office of Management and Budget (PG)

General Revenue Fund	1	General			
Illinois Civic Center Bond Retirement and Interest Fund	105	Debt Service			
Capital Development Fund	141	Capital Projects			
Federal Financing Cost Reimbursement Fund	212				Agency
School Infrastructure Fund	568	Special Revenue			
Build Illinois Bond Retirement and Interest Fund	970 ^W	Debt Service			
Build Illinois Bond Fund	971	Capital Projects			
Civic Center Bond Trustee Account Fund	1230 ^E	Debt Service			
Build Illinois Bond Trustee Account Fund	1231 ^E	Debt Service			
Series FY95A COP Capital Projects Fund	1319	Capital Projects			
Series FY95A COP Debt Service Fund	1320	Debt Service			
Series FY96A COP Capital Projects Fund	1323	Capital Projects			
Series FY96A COP Debt Service Fund	1324	Debt Service			

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

509	Office of the Inspector General (PG)				
	General Revenue Fund	1	General		
510	Executive Ethics Commission (PG)				
	General Revenue Fund	1	General		
511^A	Capital Development Board (PG)				
	General Revenue Fund	1	General		
	General Obligation Bond Retirement and Interest Fund	101	Debt Service		
	Capital Development Fund	141	Capital Projects		
	School Construction Fund	143	Capital Projects		
	CDB Special Projects Fund	170	Special Revenue		
	Capital Development Board Revolving Fund	215	Special Revenue		
	Asbestos Abatement Fund	224	Special Revenue		
	School Infrastructure Fund	568	Special Revenue		
	CDB Contributory Trust Fund	617	Capital Projects		
	Tobacco Settlement Recovery Fund	733	Special Revenue		
	Build Illinois Bond Retirement and Interest Fund	970	Debt Service		
	Build Illinois Bond Fund	971	Capital Projects		
517	Civil Service Commission (PG)				
	General Revenue Fund	1 ^F	General		
524	Illinois Commerce Commission (PG)				
	General Revenue Fund	1	General		
	Transportation Regulatory Fund	18	Special Revenue		
	Public Utility Fund	59	Special Revenue		
	Illinois Underground Utility Facilities Damage Prevention Fund	127	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

524	Illinois Commerce Commission (PG) (Continued)				
	Capital Development Fund	141		Capital Projects	
	Wireless Service Emergency Fund	612		Special Revenue	
	Wireless Carrier Reimbursement Fund	613		Special Revenue	
	Digital Divide Elimination Infrastructure Fund	771		Special Revenue	
525	Drycleaner Environmental Response Council (PG)				
	Drycleaner Environmental Response Trust Fund	548		Special Revenue	
526	Deaf and Hard of Hearing Commission (PG)				
	General Revenue Fund	1 F		General	
527 A	Comprehensive Health Insurance Board (CU)				
	General Revenue Fund	1 F		General	
	Comprehensive Health Insurance Board Payroll Fund	177 E			Enterprise
	CHIP Board State Trust Fund	311 F		Special Revenue	
	Comprehensive Health Insurance Fund	1250			Enterprise
528 C	Court of Claims (PG)				
	Court of Claims Administrative and Grant Fund	434 F		Special Revenue	
529 A	East St Louis Financial Advisory Authority (CU)				
	General Revenue Fund	1 F		General	
	Corporate Savings Fund	1302		Special Revenue	
532	Environmental Protection Agency (PG)				
	General Revenue Fund	1		General	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

532	Environmental Protection Agency	(PG) (Continued)			
	Industrial Hygiene Regulatory and Enforcement Fund	49	Special Revenue		
	US Environmental Protection Fund	65	Special Revenue		
	Underground Storage Tank Fund	72	Special Revenue		
	EPA Special State Projects Trust Fund	74	Special Revenue		
	Solid Waste Management Fund	78	Special Revenue		
	Subtitle D Management Fund	89	Special Revenue		
	Clean Air Act (CAA) Permit Fund	91	Special Revenue		
	EPA Court Trust Fund	154			Private Purpose Trust
	Pollution Control Board State Trust Fund	207	Special Revenue		
	Brownfields Redevelopment Fund	214	Special Revenue		
	Water Revolving Fund	270 ^{AG}		Enterprise	
	Pollution Control Board Fund	277	Special Revenue		
	Hazardous Waste Occupational Licensing Fund	282	Special Revenue		
	Community Water Supply Laboratory Fund	288	Special Revenue		
	Used Tire Management Fund	294	Special Revenue		
	Environmental Laboratory Certification Fund	336	Special Revenue		
	Protest Fund	401 ^G			Agency
	Alternative Fuels Fund	422	Special Revenue		
	Anti-Pollution Fund	551	Capital Projects		
	Conservation 2000 Fund	608	General		
	Illinois Clean Water Fund	731	Special Revenue		

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

532 Environmental Protection Agency (PG) (Continued)

Alternative Compliance Market Account Fund	738	Special Revenue		
Oil Spill Response Fund	774	Special Revenue		
Hazardous Waste Fund	828	Special Revenue		
Hazardous Waste Research Fund	840	Special Revenue		
Environmental Protection Trust Fund	845	Special Revenue		
Environmental Protection Permit and Inspection Fund	944	Special Revenue		
Landfill Closure and Post-Closure Fund	945	Special Revenue		
Vehicle Inspection Fund	963	Special Revenue		
Build Illinois Bond Fund	971	Capital Projects		
EPA Revolving Loan Debt Service Fund	1365 ^E			Enterprise

537 Guardianship and Advocacy Commission (PG)

General Revenue Fund	1	General		
Guardianship and Advocacy Fund	297	Special Revenue		
Wards Trust Fund	1162			Agency

541 Historic Preservation Agency (PG)

General Revenue Fund	1	General		
Capital Development Fund	141	Capital Projects		
Illinois Historic Sites Fund	538	Special Revenue		
Presidential Library and Museum Operating Fund	776	Special Revenue		
Illinois Historic Preservation Trust Fund	1331	Special Revenue		

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Agencies, Boards and Authorities (Continued)

542 Commission on Human Rights (PG)

General Revenue Fund	1 ^F	General
Special Projects Division Fund	607 ^O	Special Revenue

546 Criminal Justice Information Authority (PG)

General Revenue Fund	1	General
Motor Vehicle Theft Prevention Fund	156	Special Revenue
Criminal Justice Information Projects Fund	335	Special Revenue
Criminal Justice Trust Fund	488	Special Revenue
Juvenile Accountability Incentive Block Grant Fund	581	Special Revenue
Criminal Justice Information Systems Trust Fund	886	Special Revenue

548 Educational Labor Relations Board (PG)

General Revenue Fund	1	General
Educational Labor Relations Board Fair Share Trust Fund	996	Agency

551^A Illinois Housing Development Authority (CU)

Single Family Mortgage Purchase Program Fund	1107	Enterprise
Administrative Fund	1164 ^E	Enterprise
Mortgage Loan Program Fund	1165 ^E	Enterprise

553^B Illinois Municipal Retirement Agency

Illinois Municipal Retirement Fund	475 ^G	Agency
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554^B Illinois Sports Facilities Authority

Illinois Sports Facilities Fund	225 ^T	Special Revenue
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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Agencies, Boards and Authorities (Continued)

555^A	State Board of Investments (PG)				
	Illinois State Board of Investments Fund	529			Pension Trust
	Illinois State Board of Investments Investment Fund	1305 ^E			Pension Trust
557^A	Illinois State Toll Highway Authority (CU)				
	Illinois State Toll Highway Revenue Fund	455		Enterprise	
	Debt Service Reserve Fund	1262 ^E		Enterprise	
	Debt Service Account Fund	1263 ^E		Enterprise	
	Construction Account Fund	1264 ^E		Enterprise	
	Capital Improvement Account Fund	1276 ^E		Enterprise	
558	Council on Developmental Disabilities (PG)				
	Council on Developmental Disabilities Federal Trust Fund	131	Special Revenue		
559	Violence Prevention Authority (PG)				
	General Revenue Fund	1	General		
	Violence Prevention Fund	184	Special Revenue		
560^A	Illinois Finance Authority (CU)				
	Illinois Farmer and Agri-Business Loan Guarantee Fund	205 ^E		Enterprise	
	Fire Truck Revolving Loan Fund	572 ^E	Special Revenue		
	Build Illinois Bond Fund	971 ^F	Capital Projects		
	Illinois Agricultural Loan Guarantee Fund	994 ^E		Enterprise	
	Illinois Venture Investment Fund	1201 ^E		Enterprise	
	Industrial Revenue Bond Insurance Fund	1203 ^E		Enterprise	

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Agencies, Boards and Authorities (Continued)

560^A	Illinois Finance Authority	(CU)	(Continued)		
	EDA Title IX Restricted Revolving Loan Fund	1221 ^E		Enterprise	
	Employee Ownership Assistance Loan Fund	1227 ^E		Enterprise	
	Illinois Housing Partnership Program Fund	1229 ^E	Special Revenue		
	Illinois Rural Bond Bank Special Reserve Fund	1258 ^E		Enterprise	
	Illinois Rural Bond Bank General Operating Fund	1259 ^E		Enterprise	
	Rural Development Revolving Loan Fund	1268 ^E		Enterprise	
	SBA Microloan Relending Fund	1282 ^E		Enterprise	
	Community Development Finance Corporation Fund	1300 ^E		Enterprise	
	Credit Enhancement Development Fund	1326 ^E		Enterprise	
	IFA Operating Fund	1367		Enterprise	
562	Procurement Policy Board	(PG)			
	General Revenue Fund	1	General		
563	Illinois Workers' Compensation Commission	(PG)			
	General Revenue Fund	1	General		
	Workers' Compensation Benefit Trust Fund	124		Enterprise	
	Inured Workers' Benefit Fund	179		Enterprise	
	Self-Insurers Administration Fund	274		Enterprise	
	Second Injury Fund	431	Special Revenue		
	Illinois Workers' Compensation Commission Operations Fund	534	Special Revenue		
	Rate Adjustment Fund	685	Special Revenue		
	Self-Insurers' Security Fund	940 ^{AG}		Enterprise	

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Agencies, Boards and Authorities (Continued)

563 Illinois Workers' Compensation Commission (PG) (Continued)

Transcript Deposit Fund 1168 Special Revenue

569 Law Enforcement Training and Standards Board (PG)

Police Training Board Services Fund 517 Special Revenue
 Death Certificate Surcharge Fund 635^S Special Revenue
 Traffic and Criminal Conviction Surcharge Fund 879 Special Revenue
 Law Enforcement Officers' Training Board Federal Projects Fund 923 Special Revenue

571^A Illinois Medical District Commission (CU)

General Revenue Fund 1^F General
 Capital Development Fund 141^F Capital Projects
 Medical Center Commission Property Management Fund 1240^E Special Revenue
 Chicago Technology Research Center Fund 1265^E Special Revenue
 Chicago Technology Park Fund 1266^E Special Revenue
 Illinois Medical District Revolving Fund 1337^E Special Revenue
 Illinois Medical District Member Council Fund 1338^E Special Revenue
 CTP Restricted Program Fund 1376^E Enterprise
 IMD Restricted Program Fund 1377^E Enterprise

574^B Metropolitan Pier and Exposition Authority

Metropolitan and Exposition Auditorium and Office Building Fund 53^F Special Revenue
 McCormick Place Expansion Project Fund 377^F Special Revenue
 Metropolitan Fair and Exposition Authority Improvement Bond Fund 961^F Special Revenue

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Agencies, Boards and Authorities (Continued)

578	Prisoner Review Board	(PG)			
	General Revenue Fund		1 ^F	General	
580	Property Tax Appeal Board	(PG)			
	General Revenue Fund		1	General	
582^A	Quad Cities Region Economic Development Authority	(CU)			
	Quad City Region Economic Development Authority Operating Fund		1301		Enterprise
583	Sex Offender Management Board	(PG)			
	Sex Offender Management Board Fund		527	Special Revenue	
585^A	Southwestern Illinois Development Authority	(CU)			
	General Revenue Fund		1 ^F	General	
	SWIDA Operating Fund		1277 ^E		Enterprise
	SWIDA Enterprise Fund		1278		Enterprise
	SWIDA East St. Louis Development Fund		1347 ^E		Enterprise
586^A	State Board of Education	(PG)			
	General Revenue Fund		1	General	
	Education Assistance Fund		7	General	
	Teacher Certificate Fee Revolving Fund		16	Special Revenue	
	Drivers Education Fund		31	Special Revenue	
	School District Emergency Financial Assistance Fund		130	Special Revenue	
	State Board of Education Special Purpose Trust Fund		144	Special Revenue	
	SBE Teacher Certification Institution Fund		159	Special Revenue	

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Agencies, Boards and Authorities (Continued)

586^A	State Board of Education	(PG)	(Continued)		
	SBE GED Testing Fund	161	Special Revenue		
	SBE School Bus Driver Permit Fund	162	Special Revenue		
	SBE Federal Department of Labor Fund	392	Special Revenue		
	SBE Federal Department of Agriculture Fund	410	Special Revenue		
	Common School Fund	412	General		
	School Technology Revolving Fund	544	Special Revenue		
	SBE Federal Agency Services Fund	560	Special Revenue		
	SBE Federal Department of Education Fund	561	Special Revenue		
	Charter Schools Revolving Loan Program Fund	567	Special Revenue		
	School Infrastructure Fund	568	Special Revenue		
	School Technology Revolving Loan Program Fund	569	Special Revenue		
	Temporary Relocation Expenses Revolving Grant Fund	605	Special Revenue		
	National Center for Education Statistics Fund	791	Special Revenue		
587	State Board of Elections	(PG)			
	General Revenue Fund	1	General		
	Capital Development Fund	141	Capital Projects		
	Help Illinois Vote Fund	206	Special Revenue		
588	Emergency Management Agency	(PG)			
	General Revenue Fund	1	General		
	Radiation Protection Fund	67	Special Revenue		
	Emergency Planning and Training Fund	173	Special Revenue		

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Agencies, Boards and Authorities (Continued)

588 Emergency Management Agency (PG) (Continued)

Indoor Radon Mitigation Fund	191	Special Revenue
Nuclear Civil Protection Planning Fund	484	Special Revenue
Federal Aid Disaster Fund	491	Special Revenue
Federal Hardware Assistance Fund	492	Special Revenue
Federal Civil Preparedness Administrative Fund	497	Special Revenue
Emergency Management Preparedness Fund	526	Special Revenue
September 11th Fund	588	Special Revenue
IEMA State Projects Fund	688	Special Revenue
Nuclear Safety Emergency Preparedness Fund	796	Special Revenue
Sheffield February 1982 Agreed Order Fund	882	Special Revenue
Radioactive Waste Facility Development and Operation Fund	942	Special Revenue
Radioactive Waste Facility Closure and Compensation Fund	943	Special Revenue
Build Illinois Bond Fund	971	Capital Projects

589^A State Employees' Retirement System (PG)

General Revenue Fund	1 ^F	General	
State Employees' Retirement System Fund	479		Pension Trust
State Employees' Retirement System Excess Benefit Fund	788 ^E		Pension Trust

590 Labor Relations Board (PG)

General Revenue Fund	1 ^F	General
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591 State Police Merit Board (PG)

General Revenue Fund	1 ^F	General
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Agencies, Boards and Authorities (Continued)

592 Office of the State Fire Marshal (PG)

General Revenue Fund	1	General
Fire Prevention Fund	47	Special Revenue
Underground Storage Tank Fund	72	Special Revenue
Emergency Response Reimbursement Fund	114	Special Revenue
Illinois Fire Fighters' Memorial Fund	510	Special Revenue
Fire Prevention Division Fund	580	Special Revenue

593^A Teachers' Retirement System (PG)

General Revenue Fund	1 ^F	General
Teacher Health Insurance Security Fund	203 ^R	Enterprise
Common School Fund	412 ^F	General
Teachers' Retirement System Fund	473	Pension Trust
Teachers' Retirement System Excess Benefit Fund	789 ^E	Pension Trust
TRS Master Trustee Account Fund	1307 ^E	Pension Trust

594^B Teachers' Pension and Retirement System of Chicago

General Revenue Fund	1 ^F	General
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597^A Southeastern Illinois Economic Development Authority (PG)

SEIDA Operating Fund	1382	Special Revenue
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598^A Upper Illinois River Valley Development Authority (CU)

General Revenue Fund	1 ^F	General
Upper Illinois River Valley Development Authority Operating Fund	1314	Enterprise

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Agencies, Boards and Authorities (Continued)

599^A Will-Kankakee Regional Development Authority (CU)

Will-Kankakee Regional Development Authority Operating Fund	1360	Enterprise
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Higher Education

601 Board of Higher Education (PG)

General Revenue Fund	1	General
Illinois Century Network (ICN) Special Purposes Fund	729	Special Revenue
Build Illinois Bond Fund	971	Capital Projects
BHE Federal Grants Fund	983	Special Revenue

608^{AI} Chicago State University (CU)

General Revenue Fund	1 ^F	General
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612^{AJ} Eastern Illinois University (CU)

General Revenue Fund	1 ^F	General
Capital Development Fund	141 ^F	Capital Projects
State College and University Trust Fund	417 ^F	Special Revenue

616^{AK} Governors State University (CU)

General Revenue Fund	1 ^F	General
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620^{AL} Northeastern Illinois University (CU)

General Revenue Fund	1 ^F	General
Capital Development Fund	141 ^F	Capital Projects

628^{AM} Western Illinois University (CU)

General Revenue Fund	1 ^F	General
State College and University Trust Fund	417 ^F	Special Revenue

636^{AN} Illinois State University (CU)

General Revenue Fund	1 ^F	General
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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Higher Education (Continued)

644	AO Northern Illinois University	(CU)			
	General Revenue Fund	1	F	General	
	Capital Development Fund	141	F	Capital Projects	
	State College and University Trust Fund	417	F	Special Revenue	
664	AP Southern Illinois University	(CU)			
	General Revenue Fund	1	F	General	
	Capital Development Fund	141	F	Capital Projects	
676	AQ University of Illinois	(CU)			
	General Revenue Fund	1	F	General	
	Fire Prevention Fund	47	F	Special Revenue	
	Capital Development Fund	141	F	Capital Projects	
	State College and University Trust Fund	417	F	Special Revenue	
684	Community College Board	(PG)			
	General Revenue Fund	1		General	
	ICCB Instructional Development and Enhancement Applications Revolving Fund	70		Special Revenue	
	SBE GED Testing Fund	161	AC	Special Revenue	
	Illinois Community College Board Contracts and Grants Fund	339		Special Revenue	
	AFDC Opportunities Fund	349		Special Revenue	
	ICCB Federal Trust Fund	350		Special Revenue	
	ICCB Adult Education Fund	692		Special Revenue	
	Career and Technical Education Fund	772		Special Revenue	
	Build Illinois Bond Fund	971		Capital Projects	
691	A Student Assistance Commission	(PG)			
	General Revenue Fund	1		General	

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Agency Number	Name	Fund Number	Governmental	Proprietary	Fiduciary

Higher Education (Continued)

691^A Student Assistance Commission (PG) (Continued)

Education Assistance Fund	7	General		
Federal Congressional Teacher Scholarship Program Fund	92	Special Revenue		
ISAC Accounts Receivable Fund	242	Special Revenue		
Optometric Licensing and Disciplinary Committee Fund	259 ^N	Special Revenue		
University Grant Fund	418	Special Revenue		
Monetary Award Program Reserve Fund	420	Special Revenue		
Prepaid Tuition Fund	557 ^{AG}			Enterprise
Federal Student Loan Fund	663	Special Revenue		
Student Loan Operation Fund	664			Enterprise
Illinois Student Assistance Commission Contract and Grant Fund	677	Special Revenue		
Federal Student Incentive Trust Fund	701	Special Revenue		
National Guard Grant Fund	721	Special Revenue		
Illinois Future Teacher Corps Scholarship Fund	753	Special Revenue		
ISAC Loan Purchase Program Payroll Trust Fund	773 ^E			Enterprise
Illinois Designated Account Purchase Program Fund	1174 ^{AG}			Enterprise
ISAC COP Debt Service Fund	1325	Debt Service		

692 Mathematics and Science Academy (PG)

General Revenue Fund	1	General		
IMSA Special Purposes Trust Fund	359	Special Revenue		
IMSA Income Fund	768	Special Revenue		
IMSA Operating Fund	1223	Special Revenue		

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Higher Education (Continued)

692	Mathematics and Science Academy	(PG)	(Continued)		
	IMS A Student Activity Fund	1366			Agency
693^A	State Universities Retirement System	(PG)			
	General Revenue Fund	1 ^F	General		
	Education Assistance Fund	7 ^F	General		
	State Pensions Fund	54 ^F	Special Revenue		
	Community College Health Insurance Security Fund	577 ^R		Enterprise	
	State Universities' Retirement System Fund	1178			Pension Trust
695	State Universities Civil Service Merit Board	(PG)			
	General Revenue Fund	1 ^F	General		
697^A	IMS A Fund for Advancement of Education	(CU)			
	IMS A Foundation Advancement of Education Fund	1251		Enterprise	

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PROCEDURE CHART OF ACCOUNTS

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
ASSETS			
101	Cash on deposit with State Treasurer (including in-transit items)	Legal tender currency on deposit with the State Treasurer for SAMS fund accounts, including monies received by an agency, either still in the agency's hands or in some stage of the clearing process, that has not yet been recorded on SAMS.	Currency, coin, checks, letters of credit, postal and money orders on deposit in a bank for locally held funds or on deposit with the State Treasurer for SAMS. It also includes the items defined above that are on hand or in the clearing process.
102	Locally-held cash and cash equivalents	Legal tender currently on deposit outside of the State Treasury. Cash equivalents represent investments with a maturity of less than 90 days at time of purchase.	Purchases of certificates of deposits with a maturity of less than 90 days at time of purchase, repurchase agreements; time deposits, and savings accounts.
103	Petty cash	Cash held on an imprest basis for the purpose of making change or paying obligations of a small dollar amount for which the issuance of a formal voucher and check cannot be administered economically and efficiently through customary procurement practices. Petty cash is to be reported as assets of the respective SAMS fund or locally held fund which makes reimbursements of the expenditures.	Authorized petty cash funds.
105	Cash and cash equivalents	Accounts 101, 102, and 103.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
109	Investments	<p>Assets with an original maturity greater than 90 days at time of purchase which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost.</p> <p><u>Proprietary Funds Only</u> - Assets with an original maturity greater than 90 days at time of purchase and a current maturity of less than or equal to one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost.</p>	<p>Securities, real estate and other assets held by locally held funds with a maturity of greater than 90 days at time of purchase and, for proprietary funds only, less than or equal to one year.</p>

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110	Unamortized premiums (discounts) on investments	The portion of the excess (deficiency) of the amount paid for securities in account 109 over (under) their face value which has not been amortized.	Premium paid at time of purchase of investment in a governmental or current in a proprietary fund which has not been fully amortized.
111	Investments	Account 109 plus (minus) account 110.	N/A
113	Investments, long-term	<u>Proprietary Funds Only</u> - Assets with a current maturity greater than one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Amounts should be recorded at fair value, or if donated, at market value at the date of donation.	Securities, real estate and other assets held by locally held funds with a maturity of greater than one year.
114	Unamortized premiums (discounts) on investments, long-term	<u>Proprietary Funds Only</u> - The portion of the excess (deficiency) of the amount paid for securities in account 113 over (under) their face value which has not been amortized.	Premiums paid at time of purchase of investment recorded as long-term which have not been fully amortized.
115	Investments, long-term	<u>Proprietary Funds Only</u> - Account 113 plus (minus) account 114.	N/A
117	Taxes receivable	Uncollected portion of taxes levied.	Income, sales, motor fuel, public utility, and other current taxes receivable.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
118	Allowance for uncollectible taxes	The portion of taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from taxes receivable to indicate the net taxes receivable.	Estimated uncollectible portion of account 117.
121	Interest and penalties receivable on taxes	Interest and penalties earned on taxes which have not been received.	Interest and penalties receivable on taxes only.
122	Allowance for uncollectible interest and penalties on taxes	The portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from interest and penalties receivable on taxes.	Estimated uncollectible portion of account number 121.
125	Taxes receivable, net	Accounts 117 and 121, less accounts 118 and 122.	N/A
126	Due from other government-federal	Amounts due from the federal government for items such as intergovernmental grants, entitlements, shared revenues, and charges for services rendered by the agency to the federal government.	Amounts due from U.S. Department of Health and Human Services, Department of Education, Department of Labor and other federal agencies.
127	Due from other governments-local	Amounts due from local governmental units for items such as intergovernmental grants, entitlements, or contracts, taxes collected for the reporting government, by a local government (e.g., inheritance tax), loans, and charges for services rendered by the agency to the local government.	Local government grant receivable; inheritance tax receivable; and payments due under the public services local CETA programs.

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128	Allowance for uncollectibles due from other governments	Amounts due from the governments, both federal and local estimated not to be collectible. The balance in this account is reported as a deduction from the due from other government accounts to indicate the net intergovernmental receivable amount.	Estimated uncollectible portion of account numbers 126 and 127.
130	Intergovernmental receivables, net	Accounts 126 and 127, less account 128.	N/A
135	Other receivables	Amounts owed to the State not required to be accounted for elsewhere.	Grant receivables for private organizations or individuals, proprietary services provided to non-State organizations, interest on investments and interest on cash equivalents.
136	Allowance for uncollectible other receivables	The portion of other receivables estimated not to be collectible. The balance in this account is reported as a deduction from other receivables to indicate net other receivables.	Estimated uncollectible portion of account number 135.
140	Other receivables, net	Account 135, less account 136.	N/A
141	Due from other funds	Amounts receivable by one primary government fund from another primary government fund.	Department of Central Management Services Revolving Fund receivables from a fund of the Department of Revenue.
144	Due from component units	Amounts receivable by a primary government fund from a component unit fund or by a component unit fund from a fund of a different component unit.	Grant monies of a component unit to be returned to a fund of the Department of Natural Resources by the component unit.

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147	Due from primary government	Amounts receivable by a component unit fund from a primary government fund.	A component unit receivable from a fund of the Department of Natural Resources.
148	Unamortized bond issuance costs, current	The portion of costs associated with the issuance of bonds which are payable within one year of the date of the statement of net assets which has not yet been amortized.	Underwriters' fees on new bonds allocated to the amount of bonds payable within one year of the date of the statement of net assets.
149	Unamortized bond issuance costs, long-term	The portion of costs associated with the issuance of bonds which are payable after one year of the date of the statement of net assets which has not yet been amortized.	Underwriters' fees on new bonds allocated to the amount of bonds payable after one year of the date of the statement of net assets.
150	Inventories	Raw materials and supplies, goods finished and in process of manufacture, and merchandise on hand, in transit and owed, in storage, or consigned to others at the end of an accounting period.	Inventory of materials and supplies include food supplies, drugs, gasoline, road salt, wearing apparel, equipment parts, and paper and printing supplies. Stores for resale include equipment parts, telecommunication parts, gasoline, and paper and printing supplies.
151	Prepaid expenses	Amount of goods or services paid in which benefits have not yet been received. They are charged to future operations on the basis of measurable benefits.	Rent, interest and subscriptions.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
152	Loans and notes receivable	<p>Loans receivable consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.</p> <p><u>Proprietary Funds Only</u> - Loans and notes receivable with a current maturity of less than or equal to one year. Loans receivable consist of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.</p>	<p>Student loan program, mortgage loan program. Facility lease and other capital lease agreements where the State is the lessor.</p>

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
153	Allowance for uncollectible loans and notes receivable	The portion of loans and notes receivable estimated to be uncollectible. The balance in this account is reported as a deduction from loans and notes receivable to indicate the net loans and notes receivable.	Estimated uncollectible portion of account number 152.
154	Loans and notes receivable, net	Account 152, less account 153.	N/A
155	Loans and notes receivable, long-term	<u>Proprietary Funds Only</u> - Loans and notes with a current maturity of greater than one year. Loans receivable consist of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	Student loan program, mortgage loan program. Facility lease and other capital lease agreements where the State is the lessor.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
156	Allowance for uncollectible loans and notes receivable, long-term	<u>Proprietary Funds Only</u> - The portion of long-term loans and notes receivable estimated not to be collectible. The balance in this account is reported as a deduction from loans and notes receivable to indicate the net loans and notes receivable.	Estimated uncollectible portion of account number 155.
157	Loans and notes receivable, long-term, net	<u>Proprietary Funds Only</u> - Account 155, less account 156.	N/A
159	Restricted assets-cash and cash equivalents, current	<u>Proprietary Funds Only</u> - Cash and cash equivalents which are restricted for use by legal or contractual requirements.	Cash and cash equivalents restricted by revenue bond indentures.
160	Restricted assets-investments, current	<u>Proprietary Funds Only</u> - Investments maturing within one year which are restricted for use by legal or contractual requirements.	Current investments restricted by revenue bond indentures.
161	Restricted assets-other receivables, net, current	<u>Proprietary Funds Only</u> - Other receivables due within one year which are restricted for use by legal or contractual requirements.	Current other receivables, net, restricted by revenue bond indentures.
162	Restricted assets-due from other funds, current	<u>Proprietary Funds Only</u> - Amounts due within one year from other primary government funds which are restricted for use by legal or contractual requirements.	Current amounts due from other funds restricted by revenue bond indentures.
163	Restricted assets-loans and notes receivable, net, current	<u>Proprietary Funds Only</u> - Loans and notes receivable, net due within one year which are restricted for use by legal or contractual requirements.	Current loans and notes receivable, net, restricted by revenue bond indentures.

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164	Restricted assets-cash and cash equivalents, long-term	<u>Proprietary Funds Only</u> - Cash and cash equivalents not maturing within one year which are restricted for use by legal or contractual requirements.	Cash and cash equivalents restricted by revenue bond indentures.
165	Restricted assets-investments, long-term	<u>Proprietary Funds Only</u> - Investments not maturing within one year which are restricted for use by legal or contractual requirements.	Long-term investments restricted by revenue bond indentures.
166	Restricted assets-loans and notes receivable, net, long-term	<u>Proprietary Funds Only</u> - Loans and notes receivable, net not due within one year which are restricted for use by legal or contractual requirements.	Long-term loans and notes receivable, net, restricted by revenue bond indentures.
167	Capital assets, not being depreciated	The costs of assets purchased which are not depreciable.	Land, land improvements, infrastructure using the modified method, nondepreciable historical treasures and works of art and construction in progress.
168	Capital assets, being depreciated	The costs of assets purchased which will depreciate in value over time.	Site improvements, buildings, building improvements, building capital leases, equipment, equipment capital leases, infrastructure and depreciable historical treasures and works of art.
169	Accumulated depreciation	The accumulation of periodic credits made to record the expiration of the estimated useful life of a depreciable capital asset.	Accumulated depreciation related to account 168.
170	Total capital assets, net	Accounts 167 plus 168, less 169.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
175	Other assets, current	Assets, tangible or intangible, of monetary value excluding those accounts listed previously.	Copyrights, patents, or utility deposits.
176	Other assets, long-term	<u>Proprietary Funds Only</u> - Assets, tangible or intangible of monetary value excluding those accounts listed previously which are long-term in nature.	Copyrights, patents, or utility deposits.
177	Total assets	<u>Proprietary Funds Only</u> - Account 175 plus account 176.	N/A
LIABILITIES			
205	Accounts payable and accrued liabilities	Amounts on open account owing to private persons or organizations for goods and services received by the State (but not including amounts due to other State funds or other governments).	Goods or services received and not paid at June 30.
208	Due to other government-federal	Amounts owed by the State to the federal government.	Taxes collected by the State for the federal government (FICA, FWT) and amounts owed for grants and services.
209	Due to other governments-local	Amounts owed by the State to local governmental units.	County, municipal, and RTA Retailer's Occupational Tax, Motor Fuel Tax, and all other taxes collected by the State for the local governments and amounts owed for grants and schools.
210	Intergovernmental payables	Accounts 208 and 209.	N/A

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215	Due to other funds	Amounts owed to one primary government fund by another primary government fund.	Amounts owed by a fund of the Department of Revenue to a Department of Central Management Services Revolving Fund.
216	Due to component units	Amounts owed to a component unit fund by a primary government fund or owed to a component unit fund by a fund of a different component unit.	Amounts due to a component unit from a fund of the Department of Natural Resources.
217	Due to primary government	Amounts owed to a primary government fund by a component unit fund.	Return of unused grant proceeds by a component unit to the Department of Natural Resources.
220	Deferred revenue-unavailable	<u>Governmental Funds Only</u> - Amounts recorded as receivables but are not received within 60 days after the date of the statement of net assets.	Grant receipts earned but not received within 60 days of the date of the statement of net assets.
221	Deferred revenue-unearned	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.	Grant advances.
234	General Obligation Certificates Payable	The face value of general obligation certificates issued and outstanding	General obligation certificates
235	Notes payable, current	Amounts owed within one year as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Short term borrowing instruments issued by financing authorities.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
236	Notes payable, long-term	Amounts, not payable within one year, which are owed as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Borrowing instruments issued by financing authorities.
246	Revenue bonds payable, current	The face value of revenue bonds, payable within one year, issued and outstanding, less defeased and refunded issues.	Housing Development Authority, State Toll Highway Authority, Student Assistance Commission, Southern Illinois University, and University of Illinois.
247	Unamortized premiums on bonds sold-revenue bonds, current	The portion of the excess of bonds sold-revenue bond proceeds over par value which remains to be amortized over the remaining life of such bonds in account 246.	Premium received at time of bond sale allocated to current revenue bonds payable.
248	Unamortized discounts on bonds sold-revenue bonds, current	The portion of the (deficiency) of bonds sold-revenue bond proceeds (under) par value which remains to be amortized over the remaining life of such bonds in account 246.	Discount at time of bond sale allocated to current revenue bonds payable.
249	Unamortized deferred amounts on bond refundings, current	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such bonds in account 246.	See SAMS procedure 31.45.10.
250	Total revenue bonds payable, current	Account 246, plus account 247 and 249, less account 248.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
251	Revenue bonds payable, long-term	The face value of revenue bonds, not payable within one year, issued and outstanding, less defeased and refunded issues.	Housing Development Authority, State Toll Highway Authority, Student Assistance Commission, Southern Illinois University, and University of Illinois.
252	Unamortized premiums on bonds sold-revenue bonds, long-term	The portion of the excess of bonds sold-revenue bond proceeds over par value which remains to be amortized over the remaining life of such bonds in account 251.	Premium received at time of bond sale which has not been fully amortized.
253	Unamortized discounts on bonds sold-revenue bonds, long-term	The portion of the (deficiency) of bonds sold-revenue bond proceeds (under) par value which remains to be amortized over the remaining life of such bonds in account 251.	Discount at time of bond sale which has not been fully amortized.
254	Unamortized deferred amounts on bond refundings, long-term	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such bonds in account 251.	See SAMS procedure 31.45.10.
255	Revenue bonds payable, net, long-term	Account 251, plus account 252 and 254, less account 253.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
260	Leases and installment purchases payable, current	The portion of the liability of the State for capital leases with the State as lessee for both real estate and personal property in which payments are due in one year or less. All the leases are for one year or for multiple years with a cancellation clause which either recognizes the yearly appropriation process or limits liability to the availability of federal funds.	Lease payments due within the next fiscal year which meet the capital lease requirements of Statement of Financial Accounting Standard (SFAS) Number 13.
261	Leases and installment purchases, long-term	The portion of the liability of the State for capital leases with the State as lessee for both real estate and personal property in which payments are due in more than one year. All the leases are for one year or for multiple years with a cancellation clause which either recognizes the yearly appropriation process or limits liability to the availability of federal funds.	Lease payments due after the next fiscal year which meet the capital lease requirements of Statement of Financial Accounting Standard (SFAS) Number 13.
270	Compensated absences, current	Estimated amount of leave to be paid within the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid within the next fiscal year due to retirements, etc.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
271	Compensated absences, long-term	Estimated amount of leave to be paid subsequent to the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid subsequent to the next fiscal year due to retirements, etc.
278	Other obligations, current	Obligations not payable from any other account in which payments are due in one year or less. Amounts which a government may be required legally to meet out of its resources.	Tuition payable, escrow deposits.
279	Other obligations, long-term	Obligations not payable from any other account in which payments are due in more than one year. Amounts which a government may be required legally to meet out of its resources.	Tuition payable, escrow deposits.
280	Certificates of participation, current	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency that are payable within one year.	University of Illinois, Northern Illinois University.
281	Unamortized premiums on certificates of participation sold, current	That portion of the excess of certificates of participation proceeds over par value which remains to be amortized over the remaining life of such certificates in account 280.	Premium received at time of certificate sale which has not been fully amortized.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
282	Unamortized discounts on certificates of participation sold, current	That portion of the (deficiency) of certificates of participation proceeds (under) par value which remains to be amortized over the remaining life of such certificates in account 280.	Discounts at time of certificate sale which has not been fully amortized.
283	Unamortized deferred amounts on certificates refundings	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such certificates in accounts 280.	See SAMS procedure 31.45.10.
284	Certificates of participation, current	Account 280 plus account 281 and 283 less account 282.	N/A
285	Certificates of participation, long-term	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency that are not payable within one year.	University of Illinois, Northern Illinois University.
286	Unamortized premiums on certificates of participation sold, long-term	That portion of the excess of certificates of participation proceeds over par value which remains to be amortized over the remaining life of such certificates in account 285.	Premium received at time of certificate sale which has not been fully amortized.
287	Unamortized discounts on certificates of participation sold, long-term	That portion of the (deficiency) of certificates of participation proceeds (under) par value which remains to be amortized over the remaining life of such certificates in account 285.	Discount at time of certificate sale which has not been fully amortized.

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288	Unamortized deferred amounts on certificates refundings, long-term	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such certificates in accounts 285.	See SAMS procedure 31.45.10.
289	Certificates of participation, net, long-term	Account 285 plus account 286 and 288 less account 287.	N/A
FUND EQUITY			
309	Unrestricted net assets	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves and designations.
310	Fund balance-reserved for encumbrances	The segregation of a fund balance for commitments before year end when the goods or services are received after year end.	Lapse period expenditures, reappropriated obligations, and liabilities payable from future years' appropriations less June 30 accounts payable.
314	Fund balance-reserved for long-term portion of intergovernmental receivables	The segregation of fund balance to indicate that intergovernmental receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term receivables due from the Regional Transit Authority.
315	Fund balance-reserved for long-term portion of other receivables	The segregation of fund balance to indicate that other receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term accounts receivable for goods or services provided to non-State organizations.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
317	Fund balance-reserved for long-term portion of loans and notes receivable	The segregation of fund balance to indicate that portions of loans and notes receivable due after the State's availability period of 60 days do not represent "available spendable resources."	Mortgage loan program receivables, student loan program receivables, school building commissions receivables, port district receivables, and facility lease agreement receivables.
321	Fund balance-reserved for long-term portion of other assets	The segregation of fund balance to indicate that other assets due after the State's availability period of 60 days do not represent "available spendable resources."	Workers' Compensation benefits.
322	Fund balance-reserved for inventories	The segregation of fund balance to indicate that using the purchases method, inventories do not represent "available spendable resources."	Amount equal to account number 150 for governmental funds only.
323	Fund balance-reserved for endowments and similar funds	The segregation of fund balance amounts legally restricted to endowments and similar purposes.	University and college endowment, annuity and life income funds and various endowment related expendable trust funds.
325	Fund balance-reserved for other	All fund balances that are legally restricted which have not been noted above.	Workers' Compensation benefits.
333	Fund balance-designated-other	Amount of other governmental fund balances that have been designated by the State based on future contingencies.	No examples currently available.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
335	Net assets invested in capital assets, net of related debt	Balance of capital assets less accumulated depreciation on those assets less the outstanding principal of capital debt, net of any unspent proceeds as of the end of the fiscal year.	Undepreciated balance of a building shown as a capital asset as of the end of the fiscal year, less the balance of any bonds issued to construct the building still outstanding at the end of the fiscal year.
336	Net assets restricted for debt service	Portion of net assets restricted solely for the purpose of paying principal and interest on long-term obligations.	Balance deposited in bond principal and interest reduction account, that due to restrictions imposed by external entities or by law, can only be used for this purpose.
337	Net assets restricted for capital projects	Portion of net assets restricted solely for the purpose of financing capital projects.	Asset balance that is restricted, either by external entities or by law, which can only be expended for specific capital projects.
338	Net assets restricted for nonexpendable purposes	Portion of net assets restricted for nonexpendable purposes.	Endowments, Scholarships and fellowships.
339	Net assets restricted for expendable purposes	Portion of net assets restricted for other expendable purposes.	Scholarships, fellowships and research monies.
340	Fund balance, undesignated	All fund balances that are unrestricted and undesignated.	Fund balance less reserved and/or designated fund balances.

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REVENUES - GOVERNMENTAL FUNDS			
401	Income taxes	Taxes measured by income imposed on every individual, corporation, trust and estate for each taxable year upon the privilege of earning or receiving income in or as a resident of the State. It may take the form of a normal tax, surtax, or excess-profits tax, or a combination of any such taxes.	Individual Income Tax; Corporate Income Tax; and Personal Property Tax Replacement Income Tax.
402	Refunds and credit memoranda-income tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 401.
405	Income taxes, net	Account 401, less account 402	N/A
406	Sales tax	Taxes measured by the sale or use of goods and/or services. It may take the form of a general sales tax or a tax on the sale of selected goods or services.	County Retailer's Occupation Tax; State Retailer's Occupation Tax; Service Occupation Tax; Municipal Retailer's Occupation Tax; Municipal Service Occupation Tax; Municipal Use Tax; County Service Occupation Tax; County Use Tax; R.T.A Retailer's Occupation Tax; R.T.A. Service Occupation Tax; R.T.A. Use Tax; Motor Vehicle Use Tax; and Automobile Renting Taxes.
407	Refunds and credit memoranda - sales tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 406.

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410	Sales tax, net	Account 406, less account 407.	N/A
411	Public utility taxes	Taxes imposed upon persons engaged in Illinois in the business of distributing, supplying, furnishing or selling electricity to persons other than municipal corporations owning and operating a local transportation system for public service in Illinois, for use or consumption and not for resale; on persons engaged in the business of transmitting messages in Illinois; on persons engaged in the business of distributing, supplying, furnishing or selling gas to persons for use or consumption and not for resale; and upon water companies' invested capital.	Public Utility Tax; Message/Regular Tax; Gas/Regular Tax; Electric/Regular Tax; Message/Invested Capital Tax; Gas/Invested Capital Tax; Electric/Invested Capital Tax; and Water/Invested Capital Tax.
412	Refunds and credit memoranda-public utility taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 411.
415	Public utility taxes, net	Account 411, less account 412	N/A
416	Motor fuel taxes	Taxes imposed upon the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of the State of Illinois, based upon the motor fuel used.	Motor Fuel Tax; Single Trip Permits; and Mileage Tax.
417	Refunds and credit memoranda-motor fuel tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 416.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
420	Motor fuel taxes, net	Account 416, less account 417.	N/A
421	Other taxes	All taxes imposed by the State exclusive of those taxes listed previously.	Admission Tax; Bingo Tax; Cigarette Tax; Coin Operators Amusement Tax; Corporate Franchise Tax; Horse Racing Breakage; Horse Racing Privilege; Hotel Operators Occupation Tax; Inheritance Tax; Insurance Taxes; Liquor Gallonage Tax; Real Estate Transfer Tax; Service Occupation Tax; Protest; Unemployment Insurance Tax; and Vehicle Use Privilege Tax.
422	Refunds and credit memoranda-other taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 421.
425	Other taxes, net	Account 421, less account 422.	N/A
426	Federal operating grants	Monies received from the federal government, either directly or indirectly, for the operation of a specific program.	Reimbursement for any federal grant, which can be used for operation of a specific program.
427	Federal capital grants	Monies received from the federal government, either directly or indirectly, for capital purposes.	Reimbursement for any federal grant, which can be used only for capital purchases.
428	Federal general grants	Monies received from the federal government, either directly or indirectly, for general expense purposes.	Reimbursement for any federal grant, which can be used for general operating purposes.

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429	Refunds and credit memoranda-federal	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to accounts 426, 427 and 428.
430	Federal government, net	Sum of accounts 426, 427 and 428, less account 429.	N/A
431	Licenses and fees	Licenses or registrations issued or fees collected for services rendered.	Transcript Fees; Franchise Fees; Parking Fees; Camping Fees; Concession Fees; Sportsmen Fees; Examination Fees; Administration Fees; Original and Renewal Fees; Copying Fees; Highway Traffic and Sign Permits; Filing Fees; Lease Agreement Fees; Application Fees; Liquor License Fees; Title Fees; Tuition Fees; Motor Vehicle and Operator Licenses; Rental Income; Project Revenue and Subscription or Publication Sales.
432	Refunds and credit memoranda-licenses and fees	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 431.
435	Licenses and fees, net	Account 431, less account 432.	N/A
440	Interest and other investment income	Earnings from investments of state funds and changes in the fair value of investments.	Interest earned on Repurchase Agreements; Time Deposits; Treasury Instruments; Accrued Interest on Bond Issues.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
441	Other revenues	All monies received from various sources that are not included elsewhere.	Any other revenue which is not accounted for elsewhere.
442	Other charges for services	All other monies received from various sources for charges for services that are not included elsewhere.	Any other charge for services which is not accounted for elsewhere.
443	Other operating grants	All other monies received from various sources for operating grants that are not included elsewhere.	Any other operating grant which is not accounted for elsewhere and grants from private organizations.
444	Other capital grants	All other monies received from various sources for capital grants that are not included elsewhere.	Any other capital grant which is not accounted for elsewhere and grants from private organizations.
445	Refunds and credit memoranda-other revenues	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other revenue related to account 441.
446	Refunds and credit memoranda-other charges for services	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for charges for services related to account 442.
447	Refunds and credit memoranda-other operating grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other operating grants related to account 443.
448	Refunds and credit memoranda-other capital grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other capital grants related to account 444.

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449	Other revenues, net	Sum of accounts 441, 442, 443 and 444, less accounts 445, 446, 447 and 448.	N/A
EXPENDITURES - GOVERNMENTAL FUNDS			
505	Education	Expenditures for the elementary and secondary education provided to all children and available for all adults of the State.	Financial assistance for local school districts and financial and technical assistance for specialized educational services, such as vocational and education.
510	Employment and economic development	Income assistance expenditures to those individuals unable to meet their basic maintenance needs due to unemployment, underemployment or inability to work.	Programs include Temporary Assistance to Needy Families; Aid to the Aged, Blind and Disabled; and the Unemployment Compensation Program.

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<u>ACCOUNT NUMBER</u>	<u>ACCOUNT NAME</u>	<u>DEFINITION</u>	<u>EXAMPLES OF COMPONENT ITEMS</u>
515	Health and social services	Expenditures to promote the physical and mental well-being of all citizens of the State and social and rehabilitative services to assist disabled or underprivileged individuals to become self-supporting.	Programs for comprehensive public health services including prevention of communicable diseases, chronic disease control, family planning services, maternal and child health programs, institutional and community services for the mentally ill and developmentally disabled and alcohol and drug abuse prevention services. Social service programs for vocational rehabilitation for the handicapped and services for children such as foster care, child abuse prevention and adoption services are also included as well as basic medical services provided under the Medicaid program.
520	General government	Expenditures associated with the administration of State functions not classified elsewhere.	Programs include support of the Legislative Branch, the administrative functions of the elected State officials and the programs of general State agencies, such as the Governor's Office of Management and Budget.
525	Transportation	Expenditures for programs to develop, construct, and maintain the State's network of highways, waterways, airways, and mass transportation facilities.	Programs include the construction and administration of State-owned facilities and grants to local governments and private mass transportation carriers to assist in the provision of transportation services.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
530	Public protection and justice	Expenditures for the State's effort to safeguard citizens including regulation of industry, licensing of professions, law enforcement protection and the judicial and penal systems.	Specific programs include the maintenance of the State police force; the administration of the Circuit, Appellate and Supreme Courts; the management of the State's correctional institutions; programs to reduce crime in the State; quasi-judicial agencies to regulate industry, such as the Commerce Commission; and expenditures to license various professions which practice in the State.
535	Environmental and business regulation	Expenditures to preserve the quality of the environment and to develop land within the State to be used as recreational areas.	Programs include prevention and control of pollution; development of Illinois' energy resources, including coal development; administration of the State's parks and conservation areas; promotion of outdoor recreational programs; and services to promote the development of programs for the arts and humanities.
540	Debt service-principal	Expenditures for the retirement of principal of general and special obligation bonds sold by the State and other obligations.	Principal repayment of account numbers 246 and 250.
545	Debt service-interest	Expenditures for the payment of interest of general and special obligation bonds sold by the State and other obligations.	Interest repayment of account numbers 246 and 250.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
550	Capital outlays	Expenditures which primarily result in the acquisition or addition to capital assets.	Construction or acquisition of land, equipment, buildings and the rehabilitation of improvement of all such capital assets.
552	Intergovernmental	Expenditures to other governments including federal and units of local governments.	Payments to units of local governments for their share of taxes collected.

OTHER SOURCES AND USES OF FINANCING RESOURCES - GOVERNMENTAL FUNDS

565	Transfers-in	Transfers from one primary government fund to another primary government fund which are recurring and/or routine.	Federal grant receipts passed from one primary government fund to another primary government.
570	Transfers-out	Recurring and/or routine transfers to one primary government fund from another primary government fund.	Federal grant payments to a primary government fund made by a primary government fund.
571	Premiums on general and special obligation bond issues	Proceeds received from premiums on the issuance of general and special obligation bonds.	Premiums on general and special obligation bond proceeds.
572	Discounts on general and special obligation bond issues	Balances deducted from proceeds due to discounts on the issuance of general and special obligation bonds.	Discounts on general and special obligation bond proceeds.
573	Premiums on general and special refunding bond issues	Proceeds received from premiums on the issuance of general and special obligation refunding bonds.	Premiums on general and special obligation refunding bond proceeds.
574	Discounts on general and special refunding bond issues	Balanced deducted from proceeds due to discounts on the issuance of general and special obligation refunding bonds.	Discounts on general and special obligation refunding bond proceeds.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
575	General and special obligation bond issues	Funds received from the issuance of general and special obligation bonds.	Par value of general and special obligation bond proceeds.
577	General and special obligation refunding bond issues	Funds received from the issuance of general and special obligation refunding bonds.	Par value of general and special obligation refunding bond proceeds.
578	Capital lease and installment purchase acquisitions	The asset value of capitalized assets acquired through a lease agreement during the current fiscal year.	Capital leased assets, installment purchases.
579	Payment to refunded bond escrow agent	Proceeds received from a refunding bond issuance held in escrow for bond agent.	Refunded bond proceeds paid to the bond escrow.
580	Certificate of participation issues	Monies received from issuance of certificates of participation.	Certificate of Participation.
581	Other financing sources	Other funds received from non-revenue sources.	Proceeds from other long-term obligations.
583	Other financing uses	Other charges for non-expenditure uses.	Payments for other non-expenditure obligations.
585	Net other sources (uses) of financial resources	Accounts 565, 571, 572, 573, 574, 575, 577, 578, 580 and 581, less accounts 570, 579 and 583.	N/A
592	Cumulative effect on prior years for change in accounting principles	Net increase or decrease due to prior year's change in accounting principles.	No examples currently available.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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REVENUES/EXPENSES - PROPRIETARY FUNDS

605	Charges for sales and services	All monies received for merchandise sold or services rendered.	Sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; charges to user agencies; and fees charged for air transportation.
607	Interest and investment income pledged as revenue bond security	Earnings from operating activities of State funds and changes in the fair value of investments which are pledged as security on revenue bonds issued.	Interest income that is pledged as security on revenue bonds issued.
610	Contributions	Amounts received from outside parties, excluding grants.	Unemployment taxes received from employers.
615	Interest and other investment income	Earnings from operating activities of State funds and changes in the fair value of investments.	Investment income and interest earned on program loans.
620	Federal government, operating	Monies received from the federal government, either directly or indirectly, in the form of contracts.	Contracts from the federal government not including grant assistance.
625	Other revenues	All monies received from various operating sources that have not been previously listed, including, but not limited to, other grants and contracts, recovery of indirect costs and other sources.	Donations; gifts; bequests; reimbursements from insurance companies; salary and benefit reimbursements.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
635	Cost of sales and services	The invoice and such other costs pertaining to the item sold or the services rendered, including direct and indirect costs.	Purchases; freight costs; transportation in; direct material and labor costs; factory overhead costs; salaries and other related direct costs.
640	Benefit payments and refunds	Benefit payments and refunds related to the operation of retirement systems and similar activities.	Pension benefit payments and refunds.
645	Prizes and claims	Prizes and claims related to the operation of the State lottery and similar activities.	Lottery prizes and claims.
650	Interest	Charges for the use of money or capital.	Interest on outstanding revenue bonds and notes payable.
655	Depreciation	The portion of cost of a capital asset which is charged as an expense during a particular period due to the expiration of the service life attributable to wear and tear, the deterioration, action of physical elements inadequacy and obsolescence.	Depreciation expense.
660	General and administrative	All costs not directly or indirectly related to an item sold or a service rendered, and not chargeable to another expense account.	Office salaries; legal and professional services; insurance; office supplies.
665	Other expenses	All operating costs that have not been previously listed.	Bad debt expense; indirect expenses.
673	Interest and investment income, nonoperating	Earnings from investments of State Funds in nonoperating activities and changes in the fair value of investments.	Investment income and interest on monies.

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674	Interest expense, nonoperating	Charges for the use of money which is not part of operating activities.	Interest on notes payable.
675	Other nonoperating revenues	Monies received from various nonoperating sources.	Rental income and gains on disposal of property, plant and equipment not related to operations of the fund.
676	Other nonoperating expenses	All nonoperating costs of the organization.	Losses related to disposal of property, plant and equipment not related to operations of the fund.
677	Federal government, nonoperating revenue	Monies received from the federal government in the form of grants.	Grants from the federal government.
679	Transfers-in	Recurring and/or routine transfers from one primary government fund to another primary government fund.	Federal grant receipts passed from one primary government agency to another primary government agency.
682	Transfers-out	Recurring and/or routine transfers to one primary government fund from another primary government fund.	Federal grant payments to a primary government agency made by a primary government agency.
691	Cumulative effect on prior years for change in accounting principle	Net increase or decrease due to prior year's change in accounting principle.	Adoption of a newly issued accounting pronouncement which requires retroactive application.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

901	Cash received from sales and services	Cash inflows from sales of goods or services except for lottery ticket sales. Receipts from collection of accounts receivable, short and long-term notes receivable from customer sales. (Operating Statement charges for sales and services plus beginning receivables balance less ending receivables balance).	Cash monies received for sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; and charges to user agencies.
902	Cash received from lottery sales	Cash inflows from sales of lottery tickets, net of cash outflows of cash prizes paid by agents and net of commissions retained by agents.	Cash monies received from the sale of lottery tickets.
903	Cash received from transactions with other funds	Cash inflows from sales and services from other funds.	Cash received for management of data processing, printing and telecommunications for other funds.
904	Cash payments to suppliers for goods and services	Cash outflows to acquire materials for providing services and goods for resale, including principal payments on accounts payable and both short and long-term notes payable to suppliers for those materials or goods.	Purchases; freight costs; transportation in; direct materials cost; and factory overhead costs.
906	Cash payment to employees for services	Cash outflows to employees for services rendered.	Labor costs and salaries.
907	Cash payment for lottery prizes	Cash outflow for lottery prize winners.	Lottery prizes.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
908	Cash receipts for other operating activities	All other cash receipts that do not result from transactions defined as capital and related financing, non-capital financing, or investing activities. This includes "program loans" made and collected as part of a governmental program, for example, low-income housing mortgages or student loans.	Low-income housing mortgages; student loans; reimbursements by other funds of operating transactions; low-income housing mortgage receipts; student loan receipts.
909	Cash payments for other operating activities	All other cash payments that do not result from transactions defined as capital and related financing, non-capital financing, or investing activities.	Payments for contractual services, commodities, EDP supplies, utilities, gasoline; fines, fees or penalties.
910	Net cash provided (used) by operating activities	Sum of line 901 through 909.	N/A
915	Proceeds from revenue bonds and other borrowing, net of bond issuance costs	Net proceeds received from the issuance of bonds, notes and other short and long-term borrowing not clearly attributable to acquisition, construction or improvement of capital assets.	Proceeds on bond issued to finance a loan program.
916	Principal paid on revenue bonds and other borrowing	Principal payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing or improving capital assets.	Principal paid on bonds issued to finance a loan program.
917	Interest paid on revenue bonds and other borrowing	Interest payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing or improving capital assets.	Interest paid on bonds issued to finance a loan program.

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920	Operating grants received	Receipts on grants or subsidies except (1) those specifically restricted for capital purposes and (2) those for specific activities that are considered to be operating activities of the grantor government.	Grants or subsidies received to finance operating deficits.
921	Operating grants paid	Payments on grants or subsidies except (1) those specifically restricted for capital purposes and (2) those for specific activities that are considered to be operating activities of the grantor government.	Grants or subsidies provided to finance operating deficits.
923	Transfers-in from other funds	Cash received from other funds, except for quasi-external operating transactions.	Grant receipts from another State agency to include pass through of federal grant programs; recurring statutory authorized transfers.
926	Transfers-out to other funds	Cash paid to other funds, except for quasi-external operating transactions.	Grant receipts to another State agency to include pass through of federal grant programs; recurring statutory authorized transfers.
930	Other noncapital financing activities	All other cash receipts (payments) that do not result from transactions defined as operating activities, capital and related financing activities, or investing activities.	Taxes and other sources collected and not restricted for capital purposes.
933	Net cash provided (used) by noncapital financing activities	Sum of lines 915 through 930	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
934	Proceeds from capital debt incurred, net of bond issuance costs	Cash inflow from issuance of revenue bonds clearly attributable to the acquisition, construction, or improvement of a capital asset.	Capital improvement bonds.
935	Acquisition and construction of capital assets	Payments to acquire, construct, or improve capital assets.	Construction or acquisition of land, equipment, buildings, and the rehabilitation or improvement of all such assets.
936	Principal paid on capital debt	Repayments of amounts borrowed specifically to acquire, construct, or improve capital assets.	Repayment of the principal portion of revenue bonds.
937	Interest paid on capital debt	Cash payments to lenders and other creditors for interest directly related to acquiring, constructing, or improving capital assets.	Repayment of the interest portion of revenue bonds.
938	Proceeds from sale of equipment	Receipts from sales of capital assets.	Cash receipts from sales of equipment.
939	Other capital and related financing activities	Receipts from contributions made by other funds, governance, organizations, or individuals for the specific purpose of defraying costs of acquiring, constructing, or improving capital assets.	Capital grants; cash payments on time pay arrangements for equipment purchases and mortgages.
940	Net cash provided (used) by capital and related financing activities	Sum of lines 934 through 939.	N/A
941	Purchase of investment securities	Cash outflows to acquire debt equity instruments.	Purchase of investments.
942	Proceeds from sale and maturities of investment securities	Cash receipts from sales of equity instruments and maturities of debt instruments.	Sales and maturities of investments.

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943	Loan disbursements	Cash outflows from the disbursement of loans.	Student loan disbursements.
944	Loan repayments	Cash receipts from the repayment of loans.	Student loan repayments.
945	Interest and dividends on investments	Cash received as returns on loans (except program loans), debt instruments of other entities, equity securities, and cash management or investment pools. Also changes in fair value of investments.	Interest and dividends on assets held for investment purposes.
946	Net cash provided (used) by investing activities	Sum of lines 941 through 945.	N/A
947	Net increase (decrease) in cash and cash equivalents	Line 910 plus line 933 plus line 940 plus line 946	N/A
948	Cash & cash equivalent at beginning of year	Cash and cash equivalent reported on the SCO-526 in the previous year.	The amount reported in Account 105 in the previous year.
949	Cash & cash equivalent at end of year	Cash and cash equivalent reported on the SCO-526 for the current year.	The amount reported in Account 105.
950	Operating income (loss)	The amount of operating income (loss) per the operating statement.	Operating income (loss).
951	Depreciation	The portion of cost of a capital asset which is charged as an expense during a particular period due to the expiration of the service life attributable to wear and tear, the deterioration, action of physical elements, inadequacy, and obsolescence.	Depreciation expense.

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952	Provision for uncollectible accounts	That portion of receivables estimated not to be collectible. The balance in this account is reported as a deduction from other receivables to indicate net other receivables.	Estimated uncollectibles.
953	Amortization (accretion)	The portion of the cost of capitalized bond issuance costs or other intangible asset that has been expensed during a particular period and is considered part of the funds operating activity.	Amortization of bond issuance costs, bond premium or discounts amortized.
954	Interest income	Cash received as returns on program loans and other interest income received on operating activates of the fund.	Interest income on program loans.
955	Interest expense	Cash paid on debt and other interest expense paid on operating activates of the fund.	Interest payments.
956	(Increase) decrease in accounts receivable	The change in the amount owed to the fund from last year.	This year's account receivable less last year's account receivable.
957	(Increase) decrease in intergovernmental receivables	The change in the amount of intergovernmental receivable from last year.	This year's intergovernmental receivable less last year's intergovernmental receivable.
958	(Increase) decrease in due from other funds	The change in the amount due from other funds from last year.	This year's due from other funds less last year's due from other funds.
959	(Increase) decrease in due from component units	The change in the amount due from component units receivable from last year.	This year's due from component units receivable less last year's due from component units receivable.

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960	(Increase) decrease in inventory	The change in the amount of inventory from last year.	This year's inventory less last year's inventory.
961	(Increase) decrease in prepaid expenses	The change in the amount of prepaid expenses from last year.	This year's prepaid expenses less last year's prepaid expenses.
962	Increase (decrease) in accounts payable and accrued liabilities	The change in the amount of accounts payable and accrued liabilities from last year.	This year's accounts payable and accrued liabilities less last year's accounts payable and accrued liabilities.
963	Increase (decrease) in intergovernmental payables	The change in the amount of intergovernmental payables from last year.	This year's intergovernmental payables less last year's intergovernmental payables.
964	Increase (decrease) in due to other funds	The change in the amount of due to other funds from last year.	This year's due to other funds less last year's due to other funds.
966	Increase (decrease) in due to component units	The change in the amount due to component units payable from last year.	This year's due to component units payable less last year's due to component units payable.
967	Increase (decrease) in deferred revenues	The change in the amount of deferred revenues from last year.	This year's deferred revenues less last year's deferred revenues.
968	Increase (decrease) in other liabilities	The change in the amount of other liabilities from last year.	This year's other liabilities less last year's other liabilities.
970	Other	The change in current assets or liabilities not elsewhere classified.	N/A
971	Total adjustments	Total of amounts entered in accounts 951 through 970.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
972	Net cash provided by operating activities	Sum of account 950 plus (minus) account 971.	This balance must also equal the amount shown in account 910.
975	Cost of capital asset acquisitions financed by capital leases, fair market value	The fair market value at June 30 of any capital leases entered into during the current fiscal year.	Fair market value of any capital leases entered into such as leases for computer hardware, copiers, vehicles, etc.
976	Cost of capital asset acquisitions financed by capital leases, current year cash receipts (disbursements)	Current year disbursements for the acquisition of capital leases entered into during the current fiscal year.	Actual amount of cash disbursed for leases that were capitalized for the acquisition of computer hardware, copiers, vehicles, etc.
977	Cost of installment purchases, fair market value	The fair market value at June 30 of any installment purchases entered into during the current fiscal year.	Fair market value of any installment purchase agreements entered into such as vehicles, buildings, etc.
978	Cost of installment purchases, current year cash receipts (disbursements)	Current year disbursements for installment purchases entered into during the current fiscal year.	Actual amount of cash disbursed for assets acquired by installment purchase agreements such as vehicles, buildings, etc.
979	Loss on disposal of capital assets, fair market value	The fair market value at June 30 of any losses on disposals of capital assets during the current fiscal year.	Fair market value of any loss on the disposal of asset such as vehicles, buildings, etc.
980	Loss on disposal of capital assets, current year cash receipts (disbursements)	Current year receipts for the disposal of capital assets during the current fiscal year.	Actual amount of cash received on the disposal of capital assets such as vehicles, buildings, etc.
981	Transfer of assets to/from other State funds fair market value	The fair market value of any assets transferred (to) from other state funds during the current fiscal year.	Fair market value of assets such as furniture, office equipment, etc. transferred (to) from other state funds.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
983	Donated assets, fair market value	The fair market value of any donated assets received during the current fiscal year.	Fair market value of any donated assets such as paintings, historical treasures, etc. received during the current fiscal year.
985	Other fair market value	The fair market value of any other noncash items received or obtained during the current fiscal year.	N/A
986	Other cash receipts (disbursements)	Current year disbursements for any noncash items included in account 985 during the current fiscal year.	N/A
987	Change in fair market value of investments	Change in the fair market value of investments from June 30, PY to June 30, CY.	N/A

STATEMENT OF CHANGES IN NET ASSETS FOR NON-AGENCY FIDUCIARY FUNDS

1008	Employer contributions	Contributions received from employers.	State of Illinois contributions for employees in the General Assembly, Judges, and State Retirement System.
1009	Member contributions	Contributions received from members.	Teachers contributions withheld from salary.
1010	Other contributions	Contributions received from other sources.	Rollovers from other employment plans, early retirement incentive contributions.
1013	Participant deposits	Deposits received from participants of an external investment pool.	Deposits into the Public Treasurer's Investment Pool.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1015	Interest and other investment income	Interest and dividends received on investments.	Interest and dividends.
1016	Net appreciation (depreciation) of investments	Changes in fair value of investments from prior fiscal year to current fiscal year.	Realized and unrealized gains (losses) on investments.
1017	Investment expense	Expenses related to investing activities.	Brokerage fees.
1025	Other	Miscellaneous income.	Rent income received on noninvestment assets.
1040	Benefit payments and refunds	Payments made to members.	Retirement, death and disability benefits or refunds paid.
1045	Participant withdrawals	Payments made to participants of an external investment pool.	Payments made to deferred prize winners.
1050	Interest expense	Interest paid on borrowing.	Bond interest paid.
1052	Distribution to pool investors	Distributions to external investment pool investors.	Distributions from the Public Treasurer's Investment Pool.
1055	Depreciation	Depreciation expense for capital assets.	Depreciation on equipment owned by entity.
1060	General and administrative	Normal expenses in operating fund.	Personnel costs.
1065	Other	Miscellaneous costs of operating fund.	Contractual services.

